

**FINANCIAL REPORT
OF ONTARIO UNIVERSITIES
1989-90**

Volume I - Universities

**Council of Finance Officers
Universities of Ontario**



COUNCIL OF
ONTARIO
UNIVERSITIES
CONSEIL DES
UNIVERSITÉS
DE L'ONTARIO

**FINANCIAL REPORT
OF ONTARIO UNIVERSITIES
1989-90**

Volume I - Universities

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COUNCIL OF
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DE L'ONTARIO

1990 12 10

The Honourable Richard Allen
Minister of Colleges and Universities
and Skills Development
6th Floor, Mowat Block
900 Bay Street
Toronto, Ontario
M7A 1L2

Dear Dr. Allen:

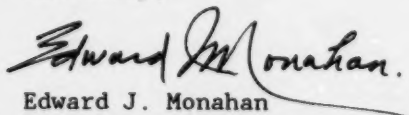
The Council of Ontario Universities is pleased to submit to you the
Financial Report of Ontario Universities 1989-90.

This report provides detailed information on the revenues and expenses and changes in fund balances at all Ontario universities for the fiscal year ending in 1990. It does so within a format which provides consistent categories and definitions for all 43 provincially-assisted universities and colleges in Ontario. This format has been developed under the auspices of the Council of Finance Officers - Universities of Ontario.

Volume I of the Financial Report of Ontario Universities 1989-90 provides information on the 21 universities and related institutions which receive grants directly from the government of Ontario. Volume II provides financial information on 22 church-related colleges, universities and seminaries which receive financial support from the Ontario government through the university with which they are federated or affiliated. Volume III provides information on physical plant operating expenses at 16 universities and was prepared in conjunction with the Ontario Association of Physical Plant Administrators.

The Council of Ontario Universities hopes that the Financial Report of Ontario Universities 1989-90 will be of assistance to you, your government and the Ontario Council on University Affairs.

Sincerely,


Edward J. Monahan
Executive Director

EJM:sc

Encls.

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**REPORT OF THE
COUNCIL OF FINANCE OFFICERS
UNIVERSITIES OF ONTARIO
FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990**

This report has been compiled from submissions prepared by each of the provincially-assisted universities and colleges. Those submissions have been prepared in accordance with a set of Guidelines, established by the Council of Finance Officers - Universities of Ontario, which are published in Volume I of this report. Further details, concerning the Guidelines for reporting physical plant operating expenses, are included in Volume III.

Volume I of this report provides financial information on the provincially-assisted universities of Ontario. Volume II provides information on those universities' federated or affiliated colleges, universities or seminaries. Volume III provides further details concerning physical plant operating expenses.

The Guidelines and reporting forms are generally consistent with those followed in previous years in the publication of the *Financial Report of Ontario Universities*. The only major exceptions are for grants and contracts from Centres of Excellence, which are reported as Other Ontario government grants. For the first time, grants from the Ministry of Colleges and Universities' program for University Student Residences are reported as Other MCU grants within the Ancillary Enterprises fund. Also reported for the first time, as an employee benefit, are the costs of the Employer Health Tax paid to the Ontario government.

It should be noted that this publication does not follow the recommendations of the Canadian Institute of Chartered Accountants with respect to pension costs and the accrual of vacation pay. It should also be noted that, of the 43 universities and federated and affiliated colleges included in the *Financial Report of Ontario Universities 1989-90*, 38 reported financial information for the 12 months ending 30 April 1990. The remaining five institutions reported information for 12 months but employed the following fiscal year ends:

Ontario College of Art	May 31, 1990
Ryerson Polytechnical Institute	March 31, 1990
McMaster Divinity College	December 31, 1989

Knox College

December 31, 1989

Wycliffe College

May 31, 1990

Attention is directed to the General Caveat which follows. The Council of Finance Officers - Universities of Ontario would welcome comments and suggestions on this report.

Chairman - Committee on Financial Reporting
Council of Finance Officers - Universities of Ontario

Chairman - Council of Finance Officers -
Universities of Ontario

GENERAL CAVEAT

CERTAIN OF THE SUMMARY DATA IN THIS REPORT ARE SUBJECT TO INTERPRETATION OR CLARIFICATION BECAUSE OF INHERENT DIFFERENCES AMONG INSTITUTIONS IN ACADEMIC PROGRAMMES, ORGANIZATION, PHYSICAL ENVIRONMENT, MANAGEMENT PHILOSOPHY AND BUDGETARY AND ACCOUNTING PROCEDURES.

FINANCIAL INFORMATION REPORTED BY THE AFFILIATED AND FEDERATED COLLEGES AND UNIVERSITIES (SHOWN IN VOLUME II) CANNOT BE ADDED TO THE FINANCIAL INFORMATION REPORTED BY THE UNIVERSITIES (SHOWN IN VOLUME I) WITHOUT CERTAIN ADJUSTMENTS. THE CONSOLIDATED SUMMARY TABLES SHOWN IN SECTION 4 OF VOLUME I REFLECT THESE ADJUSTMENTS.

GUIDELINES

I INTRODUCTION

A. University Accounting Procedures

The accounts of universities are maintained in accordance with the principles of fund accounting to ensure that limitations and restrictions placed on the use of available resources are observed. Fund accounting classifies resources for accounting and reporting purposes in accordance with activities or objectives as specified by donors, in accordance with regulations, restrictions or limitations imposed by sources outside the institution or in accordance with directions issued by the governing body. A fund is an accounting entity with a self-balancing set of accounts for recording assets, liabilities, a fund balance, and changes in the fund balance. Separate accounts are maintained for each fund to ensure observance of limitations and restrictions placed on the use of resources. For accounting and reporting purposes, however, funds of similar characteristics are combined into fund groups.

This report accounts for the change (increase or decrease) in fund balances. Consequently, it displays the sources of revenue and types (objects) of expense giving rise to the change.

The accrual basis of accounting - a method of recording transactions by which revenues and expenses are reflected in the accounts of the period in which they are considered to have been earned and incurred - is a further generally accepted accounting principle for college and university financial statement reporting.

Changes in fund balances reported in an institution's financial statements may also have occurred as a result of approved transfers to reserves or appropriation of funds for specific future purposes. Appropriations are a means by which fund balances are committed or reserved for future use, e.g. encumbrances. Appropriations relate to future events and, under the principle of accrual accounting, an increase in appropriations should not be recorded as an expense in the accounting period nor should a decrease in the appropriation be recorded as a source of revenue.

As a reserve, the appropriation should be recorded as an allocation of unallocated fund balances. The actual expense should be recorded in the accounting period in which it is incurred and the related appropriation restored to its unallocated fund balance in the same accounting period. Consequently, while outlining the

changes arising from revenues and expenses, separate provision in the reports has been made to reflect the net change in reserve and appropriation accounts (Table 1).

B. Reporting

For purposes of reporting, all funds have been identified as being either expendable or non-expendable. Expendable funds have been identified as being either general or restricted. General funds are subdivided into operating, other (non- credit) and ancillary enterprises while restricted funds include sponsored research, trust and endowment and capital. In addition, expenses of the operating fund are further segregated into operational (functional) areas. Non-expendable funds generate investment income, which may be utilized for various purposes, but the principal of the funds cannot be expensed.

Normally, the criteria for reporting a particular revenue or expense within a fund entity or functional area on the report forms are the same as those used for the financial statements of an institution. When revenue and expense are classified differently by an institution, the guidelines specifically require that they be reported according to its instructions, regardless of the institution's practice. For example, health services and athletics are to be reported in the student service functional area even if they are carried as ancillary enterprises by a university. However, the opening and closing fund balances shown on Table 1 of each institution's report must reflect the balances shown on the institution's audited financial statements.

C. Submissions

A separate report is filed covering each federated or affiliated institution such that information can be included in a publication separate from that of the main university.

II PRINCIPLES OF REPORTING

A. Fund Concept

The concept of fund accounting distinguishes between those funds which are expendable and those which are non-expendable. Expendable funds are further grouped as either general or restricted with additional sub-groupings within each category.

General expendable funds, including operating, other (non- credit), and ancillary enterprises, should reflect the traditional matching approach of incurred expenses with earned revenues.

Restricted expendable funds, including sponsored research, trust and endowment, and capital, should be reported using a "funds flow" approach, that is, revenues should be reported when due and expenses as incurred on an accrual basis with the difference representing the annual change (increase or decrease) in fund balances.

B. Revenues and Expenses

1. **Net Reporting** - The net reporting approach is used by the guidelines because it best reflects the major operations of the university. Therefore, revenue derived from outside the university from sales, rentals or the provision of services (the costs of which are reflected in other functional areas) should be netted against the objects of expense related to the generation of these revenues. However, profits included in these revenues should not be netted against expense but rather shown as miscellaneous revenue.

Examples of revenues which must be netted are:

- (a) computer service sales to outside organizations. The cost of the academic computer centre should primarily reflect the centre's cost of the educational service. The recovery of revenue is merely an assistance to the financing of this facility.
- (b) sale of central services (e.g., power, heat, etc.) to external organizations. The sale of power, heat, etc. may reflect an oversized facility when related to university use only and which, if included at gross, would distort the significance of this expense.
- (c) medical salaries recovered from the Ontario Ministry of Health;

- (d) payments for teaching or administrative services between universities and affiliated institutions. To prevent the double counting of costs for individual expense items on aggregation of the reports, the recipient university must net out the receipt against the applicable expense items;
- (e) physical plant costs recovered from external sources; and
- (f) revenues from university employees or outside organizations for the use of athletic facilities.

Examples of *revenues which must not be netted* against expenses are grants, student fees, and ancillary revenue.

2. Internal Cost Transfers and Cost Recoveries

A particular fund or function may incur costs which properly should be charged (allocated, transferred) to another fund or function within the university. Common examples include the allocation of administrative costs as overhead to ancillary enterprises and sponsored research, or printing costs transferred by the printing department to individual departments.

Two methods are available for transferring expenses from one fund or function to another. The direct approach of modifying the applicable line items should be used where specific expense identification is possible. *This method should be used as much as possible.* It is acceptable that this allocation be made on a "best-estimate" basis. Where specific expense identification is not possible, the alternative method is the use of the object of expense "internal cost allocation"; e.g. allocation of computer costs.

3. Gifts-in-Kind

These must be reported as *both* revenue and expenses within the appropriate fund or function.

C. Appropriated Funds

Expenses, which have been funded from reserves or appropriations in the financial statements of a university, should be reported as expenses. Amounts transferred to create or increase a reserve or appropriation account should *not* be reported as expenses.

Similarly, fund transfers to eliminate or reduce a reserve or appropriation account should not be included as revenue or netted against expenses. Instead, these transfers are shown on Table 1.

For example, provisions for the replacement of assets are considered to be transfers to reserve or appropriation accounts and, consequently, are not to be reported as expenses.

III DEFINITIONS

A. Funds

1. General Expendable Funds

General Expendable Funds account for the general operational costs of the university financed by fees, grants and other general income.

- (a) *Operating* - this fund accounts for the costs of instruction, research other than sponsored or contract research, academic support services, library, computing, student services, administrative services, plant maintenance and other operating expenses of the university financed by fees, grants and other general income.
- (b) *Other (Non-Credit)* - this fund accounts for all revenues and expenses associated with lectures, courses, and similar activities which are not recognized by the institution for the purpose of granting credit.
- (c) *Ancillary Enterprises* - these operations reflect services provided as supplementary to the primary function of instruction and research. Although an integral part of the institution's total operations, they are reported separately.

Ancillary operations are typically provided on a "fee for service" basis and include revenues and expenses of "sales producing", non-teaching areas, such as the bookstore, food services, residences, parking, university press/publishing, property rentals, university facility rentals, theatres and conference centres.

Where services are provided to other departments in the university, revenues from those services should be netted against expenses.

Expenses for furniture and equipment and capital debt repayment borne directly from ancillary enterprise revenue are to be shown in this fund in their respective objects.

2. Restricted Expendable Funds

Restricted Expendable Funds account for resources that may be used for current purposes, but with some degree of limitation as to the exact use.

- (a) *Sponsored Research* - this fund accounts for all research activities and contract research funded from government and private sources.
- (b) *Trust and Endowment* - this fund accounts for expendable gifts, benefactions, grants available for special purposes (other than operating, research, or capital), and interest earned on non-expendable gifts, in accordance with donors' intentions.
- (c) *Capital* - this fund accounts for grants and monies available for capital purposes, including building programs, acquisitions of major equipment, and major renovations. Capitalization of and equity in fixed assets (e.g. equipment, library acquisitions) are not part of the expense and the fund balance respectively.

3. Non-Expendable Trust and Endowment Fund

This fund accounts for the capitalization of gifts which cannot be spent and the capitalization of revenues.

B. Revenue Sources

- 1. **Government Grants and Contracts** - this object will include all grants and contracts from the Ministry of Colleges and Universities and other Ontario government departments and agencies, federal and municipal governments and governmental agency sources. Grants and contracts from other provinces and from foreign governments are to be reported under "Other Government" grants and contracts. Government grants received by a university on behalf of its affiliates should only be reported as revenue by the affiliate to avoid double counting.

- (a) **Ontario Ministry of Colleges and Universities**

(i) MCU Formula Grants - includes basic grant only.

(ii) MCU Extra Formula Grants - includes only:

- northern grants
- bilingualism grants
- differentiation grants
- other supplementary as recommended by OCUA.

(iii) MCU Other Grants - includes:

- teacher education
- off-campus programme
- grant in lieu of municipal taxes
- second language and francophone grants
- capital grants
- university excellence fund
- university student residence program.

(b) Other Ontario Grants - include Capital and other grants received from other provincial ministries; e.g. grants and contracts with Centres of Excellence, OMAF grants for Guelph, Education Block grant to OISE, and energy management grants. While some of these grants may be administered by MCU, the "Source of Funds" may be other than MCU and, therefore, should be reported here rather than under the previous (iii).

(c) Federal

This will include all grants from the Government of Canada or its agencies.

(d) Municipal

Include all grants received from municipalities.

(e) Other Governments

This will include all grants from, and contracts with, other provinces and foreign governments.

2. Fees

- (a) Tuition credit - includes fees for fall and winter sessions of a semester type operation, all three terms of a trimester operation, the year-round operation of graduate schools, intersession, spring session credit courses and credit extension. Fees for "make-up" or special courses which are related to the credit offerings of an institution and fees for auditing in credit courses are included.
 - (b) Tuition non-credit - includes fees for lectures, courses, and similar activities which are *not* recognized by the institution for the purposes of granting credit.
 - (c) Miscellaneous - includes all other fees charged to students, including room and board charges, health services, athletics, charges for deferred or instalment payment, late registrations, and lockers, but excluding fees collected and turned over to student-controlled and administered areas such as Student Councils or Federations.
- 3. **Borrowings** - this category includes only those borrowings which are used to finance capital expenditures, where the university will repay both interest and principal.
 - 4. **Donations** - includes amounts and gifts-in-kind received from individuals, companies, foundations, charitable institutions, associations, and societies which are considered to be gifts for tax purposes and eligible for tax receipts as charitable donations.
 - 5. **Non-Government Grants and Contracts** - includes amounts received from individuals, corporations, foundations and associations for which no tax receipts are provided and which are not considered as charitable donations for tax purposes. Contracts provide financial support under certain specific stipulations and conditions, including the provision of a deliverable product, such as a piece of equipment, provision of a service, or a report.
 - 6. **Sales of Services and Products** - includes external receipts from sales in ancillary enterprises, excluding room and board charges to students. Revenues associated with services to other departments within the university should be netted against the appropriate objects of expense.

7. **Investment Income** - includes income from dividends, bonds, mortgages, short-term notes and bank interest. Realized gains or losses, if treated as income, should also be included in the applicable fund area. Significant non-recurring items should be noted. Interest charged to student loans or other non-tuition fee accounts receivable should be allocated to investment income.
8. **Miscellaneous** - include any form of revenue not identified in the above categories of revenue.

C. Operating Expenses - Functional Areas

1. (a) **Instruction and (Non-Sponsored) Research - Excluding Medicine** - this functional area includes all direct costs of faculties, academic departments, graduate school, summer school, credit extension, deans and departmental offices and other academic functions and expenses attributable to the area of Instruction and (Non-Sponsored) Research.
- (b) **Instruction and (Non-Sponsored) Research - Medicine** - this functional area includes all direct costs of the Faculty of Medicine. These costs are to be shown net of recoveries from the Ontario Ministry of Health (Treatment and Rehabilitation Funds), that is they are to be deducted before expenses are entered on the report and not as a lump sum offset or as revenue. The expenses of *all* other areas of Instruction and Research (including Health Sciences other than the Faculty of Medicine) are to be shown under 1 a).

Research funded directly from the university's operating revenues should be reported in this function.

2. **Library** - this area encompasses the institution's main library, branch, faculty or departmental libraries. All purchases of books and periodicals from operating funds should be shown under this functional heading.
3. **Central Computing** - only expenses for central computing facilities are recorded in the functional area "central computing". A central computing facility is defined as comprising those computer-related activities and resources which, due to (a) economies of scale, (b) the existence of a large number of users who require a wide variety of services, and (c) the high degree of technical expertise required in computer operations, are budgeted and administered under a central management. This is usually seen as a university resource providing a centralized support service to the institution's instruction, research and administrative areas.

This contrasts with stand-alone computer installations established for the main purpose of providing services to a single division or department. Where facilities are meant to serve a single division or department, the expenses of these remote computing resources should be reported within the relevant fund or functional area. For example, a computing facility in the library to provide library computing should be included in the Library function.

If an institution employs a charge-out system for central computing time, the expenses should be drawn together and reported under this column. Having drawn together the total costs of computing and EDP installations, a segregation is required of the total operating expenses between "Academic" (Instruction and Research and Library) and "Non-academic". This segregation is reported in the space provided at the bottom of the financial reporting form for Operating Expenses, Table 4.

If, however, an allocation of costs to other funds is to be reflected, the Object of Expense "Internal Cost Allocation" should be used for the purpose of recording these transfers (e.g., charges made to the Sponsored Research Fund). Thus the function will show the *net* cost to the operating fund.

4. **Student Services** - this functional area includes the cost of services (other than direct teaching, research and administrative services) provided to students by an institution. Generally, these services will include counselling; both intramural and intercollegiate athletics (not physical education); Dean of Students; placement services; student housing services (not to be confused with residence hall operations); student transportation services; grants to student organizations; student programme costs, e.g., cultural, music, drama; student centre costs and student awards administration.

If any of the foregoing activities are carried as ancillary enterprises on the financial statements of the institution, the revenue and expenses should be transferred to this functional operating area for reporting purposes. These services may be provided from general revenue or wholly or in part by a specific charge included in the incidental fee structure.

Note: Student Activity Fees collected and turned over to student councils or federations are to be excluded where an institution is acting in an agency capacity.

5. **Administration** - this function includes the administration, planning and information costs and activities associated with the offices of the president and vice-presidents, the registrar and admissions (including student

recruitment and high school liaison), research administration, space planning, board and senate secretariat, finance and accounting, personnel, central purchasing, receiving and stores, institutional research, and general university memberships, e.g. COU, AUCC, CAUBO.

If purchasing, receiving and stores are centralized, then these expenditures should be included under Administration. If these services are not centralized then these expenditures should be included in the various functional areas.

6. **Physical Plant** - this functional area reflects costs related to the physical facilities of the university, including the following:
 - (a) **Physical Plant Administration** - activities necessary to carry out the duties of management and administration for all areas under the jurisdiction of the Physical Plant Division.
 - (b) **Building Maintenance** - routine repair of buildings and structures, including normal recurring repairs and preventive maintenance.
 - (c) **Custodial Services** - janitorial and custodial services to buildings and structures including care and waxing of floors, washing of windows and costs of all cleaning contracts let to outside cleaning contractors (including window-washing).
 - (d) **Utilities** - costs of heating, cooling, light and power, gas, water, costs of telephone equipment rental, acquisition and switchboard (including related personnel costs) and any other utilities necessary for the operation of the physical plant.
 - (e) **Landscape and Grounds Maintenance** - operation and maintenance of campus landscape and grounds.
 - (f) **Security and Traffic** - costs for watchmen, police services related to plant and campus security, and vehicle control. Costs relating to "parking lots" are to be segregated and reported as an ancillary enterprise.
 - (g) **Other** - services and costs which are often the responsibility of Physical Plant Departments, such as:
 - (i) Hauling, moving and storing of furniture for other departments.

- (ii) The costs of courier services, mail services, postal services, porters, or services requiring technical direction at the time of performance which are usually provided by the department having specific jurisdiction.
- (iii) Property taxes and other municipal assessments.
- (iv) Vehicles.
- (v) Unabsorbed physical plant costs relative to chargeouts, not recovered from departmental work orders.
- (vi) Property and liability insurance.
- (vii) Renovations, alterations and major repairs.
- (viii) Costs of renting space and land together with property taxes paid thereon.

Costs reported should represent the total operating costs of the physical plant function as defined in the Guidelines and may not, therefore, necessarily reflect how they are reported in a university's financial statements. Further instructions as to how physical plant costs are to be classified may be found in the guidelines and definitions established by the Council of Finance Officers - Universities of Ontario and the Ontario Association of Physical Plant Administrators (OAPPA). These principles of reporting, guidelines and definitions are published in Volume III, Physical Plant Operating Expenses of this report.

Note: Central purchasing, receiving and stores are to be recorded in the function Administration. For further explanation, see the definition of the functional area Administration.

7. **Other** - this area is used for all other operating expenses including the development office, alumni office, public relations, and the administration of the occupational health and safety programme, including the disposal of hazardous wastes. It would include expenses for professional fees (legal and audit), convocations and ceremonies, and insurance (except fire, boiler and pressure vessel, property and liability insurance which are reported under the physical plant function).

D. Object of Expense

1. Salaries and Wages

- (a) **Academic Ranks** - this object includes salaries paid to staff who hold an academic rank in the reporting institution from lecturers to deans inclusive (both full or part-time) in faculties, academic departments or programmes, summer schools, credit extension courses and other academic functions. Salary payments to staff members on paid academic leave are also included.
- (b) **Other Instruction and Research** - payments made to staff members without academic rank at the reporting institution who are engaged in instruction and research as instructors, tutors, markers, demonstrators, teaching assistants, research assistants, invigilators, clinical assistants, post-doctoral fellows, and others are to be included. Payments made to graduate and undergraduate students undertaking these activities are included.
- (c) **Other Salaries and Wages** - this object reflects all salaries, wages and payments to non-instructional staff (support staff) including among others, technicians, clerical and secretarial, professional and managerial, janitorial, trades and maintenance. All salaries for functions other than Instruction and Research are to be included in this object even though individuals, (e.g., certain professional librarians or computing centre personnel), may hold the equivalent of an academic rank.

Note: Salaries paid from Sponsored Research funds are to be shown in that Fund column in the appropriate object line.

- 2. **Employee Benefits** - this object is to reflect an institution's contributions (with respect to salaries) for pensions (including payments for actuarial deficiencies and past service liability), group life insurance, salary continuance insurance, dental plans, cost of Workers' Compensation and the Employer Health Tax, free tuition, unemployment insurance, early retirement benefits and other costs of an employee benefit programme. Memberships or other perquisites of employment are not to be reported here. Whenever an institution pays a premium or sets aside an amount for an employee, these amounts should be included under employee benefits. Other categories of compensation payments to employees shall be reported under salary expenditures (for example, salary continuance payments during sick leave or maternity leave).

3. **Library Acquisitions** - this object will include all purchases of books, periodicals, microfilms, microfiche and other reference materials, (including costs of bookbinding), with respect to the institution's main library, branch and faculty or departmental libraries.
4. **Equipment and Furniture** - this object will include all purchase, rental and maintenance expenses for equipment and furniture, including laboratory equipment (other than consumables), administrative equipment and furnishings (including carpets and drapery), copying and duplicating equipment, computing equipment, and maintenance equipment. Instalment payments, as a result of external and internal financing, lease purchase computer contracts, and installation costs are included.
5. **Operational Supplies and Expenses** - this object includes all expenses for supplies, postage, reproduction (i.e., all reproducing and printing carried out by the university), publications, telephone long distance charges, repair materials, office supplies, and computer software packages.
6. **Cost of Goods Sold** - this object is to be used where an inventory method of accounting is normally employed, (e.g. bookstore, food services) and should include the laid down cost of goods purchased for resale *only*. The remaining costs of operating the service, i.e. salaries, supplies, etc., are to be shown in their respective objects. Where a service is externally contracted, particularly in the ancillary enterprises area, the *total* costs of the contract should be included in the object "Externally Contracted Services", referred to below.
7. **Utilities** - expenses for fuel, electricity, water, gas and telephone equipment rental, acquisition, amortization, installation, and maintenance costs are reported in this object. The cost of utilities is to be included in total under the functional area "Physical Plant".
8. **Municipal Taxes** - property taxes for which there are compensatory grants as well as all other payments for municipal services out of operating funds are to be included.

Taxes paid in relation to space rental are not to be reported here; these amounts should be included with other costs of space rental under the object entitled "Miscellaneous".

Note: Municipal taxes for which compensatory grants are received from the province are to be shown in the Physical Plant functional area of operating

expenses, as are other payments for municipal services (e.g., garbage disposal, fire protection) out of operating funds.

9. **Renovations and Alterations** - this object includes all expenses for renovations and alterations to existing university space. If externally contracted, these expenses are to be reported under this object and not as "Externally Contracted Services". If internally performed, the total costs including labour and materials should both be reported in this object.
10. **Externally Contracted Services** - all expenses for services contracted to external agencies (except for renovations, alterations, and equipment maintenance) are to be included. Examples of expenses to be included would be cleaning contracts, security services, snow removal and similar time and material contracts under physical plant, and food services under ancillary enterprises. Where food services are contracted, the contract amount in total should be shown under this object and *not* under cost of goods sold or other objects, even though the contractor may provide a breakdown.
11. **Scholarships, Bursaries, etc.** - this object will include all payments to students (except those for which the student is required to perform service for that payment) including fee remission, prizes and awards.

Note: This expense is to be displayed under the "Student Service" functional area of operating expenses on Table 4.
12. **Principal and Interest Repayments** - this object reflects all principal and interest repayments on university debts. Even though the institution's financial statements may reflect the repayment through the Capital fund, the repayment should appear under the appropriate fund (i.e. either Operating or Ancillary).
13. **Land and Site Services** - this object is to include acquisition costs, land improvements and site preparation, including landscaping, sewers and road. Also include fees and planning costs relative to the direct expenses.
14. **Buildings** - all expenses which are normally considered part of the construction costs are to be included. Where applicable, furniture and equipment and site services are to be segregated from the total contract for inclusion in their specific objects of expenses. Include all fees and planning costs associated or directly attributable to this object as well as any costs such as utilities incurred during construction.

15. **Miscellaneous** - this category of expenses includes amounts not reported in the previously identified objects. Categories of expenses may include recruitment, travel and field trips, relocation, entertainment, memberships, ceremonials, assistance to student organizations, insurance, legal fees, audit fees, consultants' fees, cost of renting space and land together with property taxes paid thereon. Expenses which can be properly identified as belonging to another object are not to be included here, particularly those which fall within the category of operational supplies and expense.
16. **Internal Cost Allocation** - this object is intended *only* for internal transfers of costs among funds and not between functions within the Operating fund. Wherever possible or feasible, direct allocation of expenses should be reported in the appropriate fund and this object *should not be used for reporting expediency*. Reductions in the objects of expense of one fund should be offset by corresponding increases in those same expense objects of the other fund.

Within the Total Operating Expenses *all* objects should have direct allocation into the functional areas and this object will therefore only represent the net effect of transfers to other "funds". This object of expense will not be used in respect to the Physical Plant functional column. On Table 3 of the report forms, this object of expenses *must* cross-add to Nil.

E. Tables

1. **Table 1 - Combined Revenue and Expense and Changes in Fund Balance** - this table is a statement, for each fund, designed to bring together, in summary form, total revenues and expenses to show the institution's net revenue and expense by fund, before and after interfund transfers and appropriations. The table also reconciles the institution's financial results as classified according to the guidelines with those reported on the institution's audited financial statements. Finally, the table reports the institution's fiscal year opening and closing balances by fund.

Total Revenue and Additions reflects the totals reported on Table 2. Total Expense reflects the totals of all expenses reported on Table 3. Net Revenue (Expense) reflects the difference between Total Revenue and Additions and Total Expense. Net Reconciling Items reflects the net adjustment required to make the Increase (Decrease) For the Year per COFO-UO Report agree with the institution's financial statements. This adjustment is necessary when revenues and expenses, as defined by the Guidelines, are different from the way an institution reports its revenues and expenses on its financial state-

ments. Interfund Transfers reflect transfers between funds where expenditures in one fund are financed by revenue of another fund and are offsetting. Net Variation in Appropriations reflects the net amount of increases and decreases in the institution's appropriations as defined by the Guidelines and shown on Table 5.

The Balance - Beginning of Year per Financial Statements - reflects the institution's opening balance in each fund at the beginning of the fiscal year. The Balance - End of Year per Financial Statements - reflects the Balance - Beginning of Year - plus or minus the increase/decrease for the year and must agree with the closing fund balances shown on the institution's financial statements. The equity in an institution's fixed assets is not considered part of the fund balances for the purpose of the report and will not, therefore, be included in opening and closing balances of the Capital fund.

2. **Table 2 - Revenue and Additions by Source and Type of Fund** - this table reports the institution's total revenue and additions by type of fund and source for the current fiscal year. The sum of revenues and additions of each fund is carried forward to the appropriate line item on Table 1.
3. **Table 3 - Expenses (All Expendable Funds) by Object and Type of Fund** - this table reports the institution's total expenses by type of fund and object of expense for the current fiscal year. The sum of expenses of each fund is carried forward to the appropriate line item on Table 1.
4. **Table 4 - Actual Operating Expenses by Object and Functional Area** - this table reflects, in further detail, the objects of expense (as reported for the Operating fund on Table 3) by various functional areas.
5. **Table 5 - General Funds Changes in Appropriated Fund Balances Per Financial Statements** - this table itemizes the increases and decreases in the institution's appropriations as classified by the Guidelines. Appropriations are a means by which Operating or Ancillary funds may be committed or reserved for specific future purposes in accordance with institutional policy.

This table also provides a Reconciliation of the Net Variation in Appropriations, as defined by the Guidelines, with the net change reported in the institution's audited financial statements. Finally, the table shows the fiscal year's opening and closing appropriated balances, as reported on the institution's audited financial statements.

An Increase in appropriated funds is caused by an appropriation of current funds for use in future years. A Decrease in appropriated funds is caused by expending funds appropriated during previous years.

The table groups appropriations of operating funds into the following five categories:

1. Provision for repairs, renovations and replacement of physical assets in future years.
2. Purchase order commitments representing funds set aside to pay for materials and services ordered but not received in the current year.
3. Budget appropriations carried forward for specific budgetary purposes in subsequent years. These can arise from commitments, to various budget centres, to allow the complete or partial carry-forward of budgeted funds where it is determined that it would be in the best interests of the university to defer a particular expenditure to the following year.
4. Funds set up for self-insurance to protect against uninsured losses, for example to cover the deductible amounts under fire and theft insurance policies.
5. Finally, an "Other" category is employed to report various types of appropriations which are not defined in the preceding categories. Examples include provisions for pension liabilities, library or instructional development.

The first two categories, as well as the final "Other" category, are also reported for ancillary enterprises.

**SUMMARY INFORMATION FOR ALL
UNIVERSITIES AND COLLEGES
(ON A CONSOLIDATED BASIS)**



COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

	GENERAL EXPENDABLE FUNDS					RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (10)	NON- EXPENDABLE TRUST AND ENDOWMENT (11)	
	OPERATING UNAPPRO- PRIATED (1)	APPRO- PRIATED (2)	OTHER (NON- CREDIT) (3)	UNAPPRO- PRIATED (4)	ANCILLARY ENTERPRISES APPRO- PRIATED (5)	SUBTOTAL (6)	SPONSORED TRUST AND RESEARCH ENDOWMENT (7)	CAPITAL (8)			
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	2,231,315	0	52,451	359,127	0	2,642,893	483,338	190,121	136,060	3,452,412	33,271
2. TOTAL EXPENSE (FROM TABLE 3)	2,185,521	0	53,384	349,744	0	2,588,649	489,349	126,757	182,181	3,386,936	0
3. NET REVENUE (EXPENSE)	45,794	0	-933	9,383	0	54,244	-6,011	63,364	-46,121	65,476	33,271
4. NET RECONCILING ITEMS	1,499	0	1,731	-3,264	0	-34	-1,944	8,518	-3,507	3,033	-190
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	47,293	0	798	6,119	0	54,210	-7,955	71,882	-49,628	68,509	33,081
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-28,847	0	225	-7,315	0	-35,937	12,337	-31,833	39,114	-16,319	16,319
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-21,378	21,494	0	-2,740	2,624	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-2,932	21,494	1,023	-3,936	2,624	18,273	4,382	40,049	-10,514	52,190	49,400
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-19,489	91,251	1,932	11,668	20,877	106,239	192,987	246,074	133,703	679,013	490,707
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-22,421	112,745	2,955	7,732	23,501	124,512	197,379	286,123	123,189	731,203	540,107

Note: In addition to the above revenue and expenses, \$27,529 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and were expended as salary payments to the members of academic staff who provided services.

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS			RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)		
1. GOVERNMENT GRANTS AND CONTRACTS	(A) ONTARIO MCU								
	(I) FORMULA	1,479,875	0	0	1,479,875	0	0	1,479,875	0
	(II) EXTRA FORMULA	129,459	0	0	129,459	0	0	129,459	0
	(III) OTHER MCU GRANTS	78,726	1,462	3,281	83,469	9,578	1,917	169,066	0
(B) OTHER ONTARIO GRANTS		13,075	7,706	177	20,958	90,618	10,249	125,776	0
TOTAL ONTARIO GRANTS		1,701,135	9,168	3,458	1,713,761	100,196	12,166	1,904,206	0
(C) FEDERAL		1,674	1,239	139	3,052	254,725	11,244	269,125	928
(D) MUNICIPAL		79	0	0	79	581	0	660	7
(E) OTHER		1,369	0	0	1,369	7,988	703	10,060	0
2. FEES	(A) TUITION CREDIT	421,021	0	0	421,021	0	0	421,021	0
	(B) TUITION NON-CREDIT	0	34,925	0	34,925	0	0	34,925	0
	(C) MISCELLANEOUS	27,639	4,347	116,987	148,973	0	0	151,139	0
3. BORROWINGS		0	0	0	0	0	0	10,157	0
4. DONATIONS		9,336	271	833	10,440	9,429	91,130	125,595	22,946
5. NON-GOVT. GRANTS & CONTRACTS		3,091	1,087	111	4,289	98,965	10,237	114,281	524
6. SALES OF SERVICE AND PRODUCTS		0	0	230,951	230,951	0	0	230,951	0
7. INVESTMENT INCOME		42,955	700	1,983	45,638	8,078	57,249	127,692	7,975
8. MISCELLANEOUS		23,016	714	4,665	28,395	3,376	7,392	52,400	891
TOTAL		2,231,315	52,451	359,127	2,642,893	483,338	180,121	3,452,412	33,271

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

OBJECT OF EXPENSE	TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES		842,949 91,461 628,352	7,299 6,560 17,565	0 0 98,044	850,248 98,021 743,961	49,673 93,617 111,496	13,410 6,090 25,710	0 0 0	913,331 197,728 881,167
TOTAL SALARIES AND WAGES		1,562,762	31,424	98,044	1,692,230	254,786	45,210	0	1,992,226
2. EMPLOYEE BENEFITS		175,047	2,333	10,656	188,036	18,616	4,372	0	211,024
TOTAL SALARIES AND BENEFITS		1,737,809	33,757	108,700	1,880,266	273,402	49,582	0	2,203,250
3. LIBRARY ACQUISITIONS		48,030	138	0	48,168	1,866	1,877	142	52,053
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE		83,945	1,255	10,143	95,343	63,367	9,387	6,599	174,696
5. OPERATIONAL SUPPLIES AND EXPENSES		115,082	9,880	31,823	156,785	98,140	24,162	771	279,858
6. COST OF GOODS SOLD		0	0	105,976	105,976	0	0	0	105,976
7. UTILITIES		66,407	522	20,467	87,396	2,470	217	0	90,083
8. MUNICIPAL TAXES		15,857	0	2,026	17,883	0	0	0	17,883
9. RENOVATIONS AND ALTERATIONS		15,046	117	8,713	23,876	609	547	44,441	69,473
10. EXTERNALLY CONTRACTED SERVICES		26,084	409	29,903	56,396	1,850	469	268	58,983
11. SCHOLARSHIPS, BURSARIES, ETC.		20,988	3	0	20,991	3,402	26,697	0	51,090
12. PRINCIPAL AND INTEREST REPAYMENTS		2,176	1	19,059	21,236	0	692	3,442	25,370
13. LAND AND SITE SERVICES		311	0	771	1,082	65	0	5,589	6,736
14. BUILDINGS		0	0	2,214	2,214	0	0	118,453	120,667
15. MISCELLANEOUS		64,180	6,671	7,809	78,660	37,885	11,797	2,476	130,818
16. INTERNAL COST ALLOCATIONS		-10,394	631	2,140	-7,623	6,293	1,330	0	0
TOTAL		2,185,521	53,384	349,744	2,588,649	489,349	126,757	182,181	3,386,936

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

FUNCTIONAL AREA		INSTRUCTION AND RESEARCH			CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)	
		ALL EXCL. MED (1)	MEDICINE (2)	SUB- TOTAL (3)							
OBJECT OF EXPENSE	1. SALARIES AND WAGES	784,336	56,613	842,949	0	0	0	0	0	842,949	
	(A) ACADEMIC RANKS	89,683	1,778	91,461	0	0	0	0	0	91,461	
	(B) OTHER INSTRUCTION AND RESEARCH	196,155	26,927	223,082	82,436	43,219	108,545	109,405	20,321	628,352	
	(C) OTHER SALARIES AND WAGES										
	TOTAL SALARIES AND WAGES	1,070,174	87,318	1,157,492	82,436	43,219	108,545	109,405	20,321	1,562,762	
2. EMPLOYEE BENEFITS		114,531	10,532	125,063	10,542	5,394	13,247	14,092	2,548	175,047	
TOTAL SALARIES AND BENEFITS		1,184,705	97,850	1,282,555	92,978	48,613	121,792	123,497	22,869	1,737,809	
3. LIBRARY ACQUISITIONS		0	0	0	48,030	0	0	0	0	48,030	
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE		40,633	2,263	42,896	5,384	19,139	7,547	5,116	1,826	83,945	
5. OPERATIONAL SUPPLIES AND EXPENSES		56,402	3,662	60,064	4,351	6,409	14,370	13,709	9,006	115,082	
6. COST OF GOODS SOLD		0	0	0	0	0	0	0	0	0	
7. UTILITIES		0	0	0	0	0	0	66,407	0	66,407	
8. MUNICIPAL TAXES		0	0	0	0	0	0	15,857	0	15,857	
9. RENOVATIONS AND ALTERATIONS		0	0	0	0	0	0	15,046	0	15,046	
10. EXTERNALLY CONTRACTED SERVICES		2,589	668	3,257	285	327	560	1,365	1,104	26,084	
11. SCHOLARSHIPS, BURSARIES, ETC.		0	0	0	0	0	20,988	0	0	20,988	
12. PRINCIPAL AND INTEREST REPAYMENTS		166	12	178	0	417	78	516	987	2,176	
13. LAND AND SITE SERVICES		0	0	0	0	0	0	311	0	311	
14. BUILDINGS		0	0	0	0	0	0	0	0	0	
15. MISCELLANEOUS		25,224	1,216	26,440	579	1,910	3,932	10,779	13,296	64,180	
16. INTERNAL COST ALLOCATIONS		-128	-719	-847	0	-438	-78	-7,955	-1,076	-10,394	
TOTAL		1,309,591	104,952	1,414,543	151,607	76,377	148,414	266,373	48,012	2,185,321	
CENTRAL COMPUTING COSTS:				ACADEMIC							48,156
				NON-ACADEMIC							26,221
				TOTAL							76,377

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE- MENTS (1)	PURCHASE ORDER COMMIT- MENTS (2)	BUDGET APPRO- PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE- MENTS (7)	PURCHASE ORDER COMMIT- MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	4,093	10,926	53,933	242	11,456	80,650	9,356	249	1,324	10,929
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	5,700	9,753	39,065	246	5,368	60,132	7,478	230	597	8,305
3. OTHER	906	0	0	0	69	975	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	-701	1,173	14,868	-4	6,158	21,494	1,878	19	727	2,624
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	10,569	10,742	44,839	3,319	21,682	91,251	20,491	241	145	20,877
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	9,868	11,915	59,807	3,315	27,840	112,745	22,369	260	872	23,501

TABLE 6

PERCENTAGE ANALYSIS OF REVENUES BY SOURCE AND BY TYPE OF FUND
TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

1985-86 to 1989-90

	1985-86	1986-87	1987-88	1988-89	1989-90
I OPERATING REVENUE BY SOURCE OF REVENUE					
Government Grants and Contracts					
Ontario					
Formula	73.7%	71.6%	69.4%	69.6%	66.3%
Extra Formula	1.3	1.3	3.1	3.5	3.8
MCU Grants	1.1	3.6	4.4	3.5	3.5
Other	0.6	0.5	0.6	0.6	0.6
Total Ontario Grants	76.7	77.3	77.6	77.1	76.2
Federal	0.1	0.1	0.1	0.1	0.1
Municipal	0.0	0.0	0.0	0.0	0.0
Other	0.1	0.1	0.1	0.1	0.1
Fees					
Tuition Credit	18.6	18.2	18.1	18.5	18.8
Tuition Non-Credit	0.0	0.0	0.0	0.0	0.0
Miscellaneous	1.3	1.3	1.2	1.2	1.2
Borrowings	0.0	0.0	0.0	0.0	0.0
Donations	0.5	0.4	0.4	0.4	0.4
Non-Government Grants & Contracts	0.0	0.1	0.1	0.1	0.1
Sales of Service & Products	1.7	0.0	0.0	0.0	0.0
Investment Income	1.0	1.6	1.5	1.7	1.9
Miscellaneous	0.1	0.9	0.9	0.9	1.0
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
II TOTAL REVENUE BY TYPE OF FUND					
Non-Capital					
Operating	69.2%	67.2%	66.1	67.0	67.3
Other (including non-credit)	1.4	1.5	1.5	1.5	1.6
Ancillary Enterprises	10.3	10.2	10.6	10.7	10.8
Sponsored Research	15.0	14.1	14.3	15.3	14.6
Trust and Endowment	4.2	6.1	5.4	5.5	5.7
Total Non-Capital	100.0%	100.0%	100.0%	100.0%	100.0%
Total Funds					
Non-Capital	96.1%	96.3%	96.9%	93.3%	96.1%
Capital	3.9	3.7	3.1	6.7	3.9
Total All Funds	100.0%	100.0%	100.0%	100.0%	100.0%

TABLE 7

PERCENTAGE ANALYSIS OF EXPENSES

BY OBJECT OF EXPENSE, BY FUNCTIONAL AREA AND BY TYPE OF FUND
TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

1985-86 to 1989-90

	1985-86	1986-87	1987-88	1988-89	1989-90
I OPERATING EXPENSES BY OBJECT OF EXPENSE					
Salaries and Wages					
Academic Ranks	38.2%	38.5%	38.8%	39.0%	38.6%
Other Instruction and Research	3.9	3.8	3.9	4.0	4.2
Other Salaries and Wages	28.2	28.1	28.3	28.6	28.8
Total Salaries and Wages	70.3	70.4	70.9	71.6	71.5
Employee Benefits	9.1	8.8	8.2	8.1	8.0
Total Salaries and Benefits	79.4	79.2	79.1	79.7	79.5
Library Acquisitions	2.2	2.2	2.2	2.2	2.2
Equipment and Furniture, Purchase	4.1	5.0	4.6	3.8	3.8
Rental and Maintenance					
Operational Supplies and Expenses	5.2	4.9	5.0	5.2	5.3
Utilities	3.5	3.2	3.1	3.0	3.0
Municipal Taxes	0.6	0.6	0.8	0.8	0.7
Renovations, Alterations and Major Repairs	0.8	0.6	0.6	0.7	0.7
Externally Contracted Services	1.1	1.1	1.2	1.2	1.2
Scholarships, Bursaries, etc.	0.9	0.9	0.9	0.9	1.0
Principal and Interest Repayments	0.1	0.1	0.1	0.1	0.1
Miscellaneous	2.6	2.6	2.8	2.9	3.0
Internal Cost Allocations	-0.4	-0.4	-0.5	-0.6	-0.5
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
II OPERATING EXPENSES BY FUNCTIONAL AREA					
Instruction and Research	64.6%	64.7%	64.8%	64.9%	64.7%
Library	7.1	7.3	7.1	7.0	6.9
Academic Central Computing	2.2	2.4	2.4	2.2	2.2
Total Instruction, Library, Ac. Cent. Comp	73.9	74.4	74.3	74.1	73.9
Non-Academic Central Computing	1.4	1.4	1.3	1.3	1.3
Student Services	3.4	3.4	3.4	3.4	3.7
Administration	6.7	6.6	6.6	6.8	6.8
Physical Plant	13.0	12.6	12.5	12.3	12.2
Other	1.6	1.6	1.8	2.1	2.2
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
III TOTAL EXPENSES BY TYPE OF FUND					
Non-Capital					
Operating	70.2%	70.3%	69.7%	68.5%	68.2%
Other (including non-credit)	1.4	1.5	1.5	1.6	1.7
Ancillary Enterprises	10.2	10.4	10.6	10.5	10.9
Sponsored Research	14.7	14.4	14.7	15.7	15.3
Trust and Endowment	3.6	3.5	3.6	3.6	4.0
Total Non-Capital	100.0%	100.0%	100.0%	100.0%	100.0%
Total Funds					
Non-Capital	96.5%	95.4%	96.2%	95.8%	94.6%
Capital	3.5	4.6	3.8	4.2	5.4
Total All Funds	100.0%	100.0%	100.0%	100.0%	100.0%

TABLE 8

ENROLMENT AND BASIC INCOME UNITS (BIU's) IN 1989-90¹
(NOT TO BE RELATED TO FORMULA GRANTS)

	ENROLMENT			BIU's		
	UNDERGRADUATE FTEs	GRADUATE ² FTEs	TOTAL	UNDERGRADUATE ³	GRADUATE ⁴	TOTAL
BROCK	6,786.2	510.5	7,296.7	10,120.0	866.1	10,986.1
CARLETON	13,686.4	1,486.5	15,172.9	17,731.7	4,920.9	22,652.6
GUELPH	11,115.7	1,103.0	12,218.7	18,766.3	4,543.0	23,309.3
LAKEHEAD	4,493.2	190.9	4,684.1	6,274.4	513.0	6,787.4
LAURENTIAN	5,999.6	63.9	6,063.5	8,682.3	239.2	8,921.5
ALGOMA	395.7	0.0	395.7	421.1	0.0	421.1
NIPISSING	1,082.9	0.0	1,082.9	1,709.0	0.0	1,709.0
HEARST	88.8	0.0	88.8	88.9	0.0	88.9
McMASTER	12,351.3	1,571.1	13,922.4	19,377.6	6,161.3	25,538.9
OCA	1,700.6	0.0	1,700.6	2,296.1	0.0	2,296.1
OISE	65.4	1,566.9	1,632.3	111.1	4,845.8	4,956.9
OTTAWA	16,206.2	2,176.7	18,382.9	24,940.1	6,718.3	31,658.4
QUEEN'S	12,655.3	1,852.4	14,507.7	21,329.8	7,209.6	28,539.4
RYERSON	11,874.9	0.0	11,874.9	16,864.1	0.0	16,864.1
TORONTO	37,379.3	4,928.1	42,307.4	63,291.4	19,412.9	82,704.3
TRENT	4,172.5	39.5	4,212.0	5,618.1	138.0	5,756.1
WATERLOO	15,441.3	1,401.3	16,842.6	23,871.3	6,128.0	29,999.3
WESTERN	22,517.6	2,051.3	24,568.9	32,886.1	7,154.1	40,040.2
WILFRID LAURIER	6,211.1	485.4	6,696.5	8,325.0	1,394.6	9,719.6
WINDSOR	10,593.4	641.8	11,235.2	14,277.6	2,157.3	16,434.9
YORK	26,761.0	2,005.3	28,766.3	39,485.0	7,108.4	46,593.4
DOMINICAIN	54.0	26.9	80.9	54.0	23.2	77.2
TOTAL	221,632.4	22,101.5	243,733.9	336,521.0	79,533.7	416,054.7

- Notes: 1. Including enrolment and BIU's in affiliated and federated institutions.
2. Including summer session.
3. Including imputing adjustments.
4. Including minimum/maximum adjustments.

Source: Ontario Ministry of Colleges and Universities' UAR Financial Report.
Details on Formula Grants are found in Ontario Operating Formula Manual.

SUMMARY INFORMATION FOR UNIVERSITIES



COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: TOTAL FOR UNIVERSITIES

	GENERAL EXPENDABLE FUNDS					RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON- EXPENDABLE TRUST AND ENDOWMENT
	OPERATING UNAPPRO- PRIATED (1)	APPRO- PRIATED (2)	OTHER (NON- CREDIT) (3)	UNAPPRO- PRIATED (4)	APPRO- PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)		
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	2,177,242	0	52,274	337,054	0	2,566,570	482,746	181,234	134,370	28,287
2. TOTAL EXPENSE (FROM TABLE 3)	2,128,359	0	53,261	328,111	0	2,509,731	488,805	123,418	180,686	0
3. NET REVENUE (EXPENSE)	48,883	0	-987	8,943	0	56,839	-6,059	57,816	-46,326	28,287
4. NET RECONCILING ITEMS	-302	0	1,740	-1,732	0	-314	-1,844	8,613	-3,507	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	48,581	0	753	7,191	0	56,525	-8,003	66,428	-49,833	28,287
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-32,923	0	209	-8,140	0	-40,854	12,311	-27,949	41,084	15,408
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-20,823	20,939	0	-2,846	2,730	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-5,165	20,939	962	-3,785	2,730	15,671	4,308	38,480	-8,749	43,695
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-23,363	90,595	2,218	9,673	20,771	99,894	192,750	210,538	129,126	435,437
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-28,528	111,534	3,180	5,878	23,501	115,565	197,058	249,018	120,377	478,132

Note: In addition to the above revenue and expenses, \$27,528 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and were expended as salary payments to the members of academic staff who provided services.

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1960
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: TOTAL FOR UNIVERSITIES

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS			RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (8)	NON-EXPENDABLE TRUST AND ENDOWMENT (9)
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)		
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA		1,458,141	0	0	1,458,141	0	0	0	1,458,141
(II) EXTRA FORMULA		125,917	0	0	125,917	0	0	0	125,917
(III) OTHER MCU GRANTS		77,741	1,462	3,281	82,484	9,578	1,917	74,132	168,111
(B) OTHER ONTARIO GRANTS		13,075	7,706	91	20,872	90,618	10,249	3,951	125,690
TOTAL ONTARIO GRANTS		1,674,874	9,168	3,372	1,687,414	100,196	12,166	78,083	1,877,859
(C) FEDERAL		1,659	1,226	139	3,024	254,138	11,186	104	268,452
(D) MUNICIPAL		74	0	0	74	581	0	200	855
(E) OTHER		829	0	0	829	7,988	703	0	9,520
2. FEES									
(A) TUITION CREDIT		409,916	0	0	409,916	0	0	0	409,916
(B) TUITION NON-CREDIT		0	34,833	0	34,833	0	0	0	34,833
(C) MISCELLANEOUS		27,491	4,347	102,927	134,765	0	0	2,166	136,931
3. BORROWINGS		0	0	0	0	0	0	10,157	10,157
4. DONATIONS		1,623	271	0	1,894	9,424	88,254	14,009	113,581
5. NON-GOVT. GRANTS & CONTRACTS		391	1,047	100	1,538	98,965	10,181	0	110,684
6. SALES OF SERVICE AND PRODUCTS		0	0	223,970	223,970	0	0	0	223,970
7. INVESTMENT INCOME		36,406	700	1,917	41,023	8,078	51,357	16,415	116,873
8. MISCELLANEOUS		21,977	682	4,629	27,288	3,376	7,387	13,236	51,287
TOTAL		2,177,242	52,274	337,054	2,566,570	482,746	181,234	134,370	3,384,920
									28,287

TABLE 2A
OPERATING REVENUE ANALYSIS

PERCENTAGE OF OPERATING REVENUE BY SOURCE
FOR THE FISCAL YEAR ENDED 30 APRIL 1990

SOURCE OF REVENUE	BROC (1)	CARL (2)	GUEL (3)	LAKE (4)	LAUR (5)	ALGO (6)	NIFI (7)	HEAR (8)	MOMA (9)	OCA (10)	OISE (11)	OTTA (12)	QUEE (13)	RYER (14)	TOR (15)	TRNT (16)	WAT (17)	WEST (18)	WLUJ (19)	WIND (20)	YORK (21)	TOTAL (22)
1. GOVERNMENT GRANTS AND CONTRACTS																						
(A) ONTARIO MCI																						
(I) FORMULA	63.0	63.2	68.6	57.3	48.6	46.4	50.8	42.1	68.1	68.7	67.7	62.7	71.3	68.9	71.5	58.5	69.8	70.5	64.5	66.7	62.1	67.0
(II) EXTRA FORMULA	7.7	4.8	2.9	15.3	24.1	28.5	19.6	28.9	4.1	3.4	3.6	13.0	5.3	3.4	3.7	10.9	2.4	3.2	6.7	4.1	6.6	5.8
(III) OTHER MCI GRANTS	2.3	3.3	3.6	3.5	4.2	2.7	3.0	14.6	3.3	0.9	1.9	4.1	4.1	2.1	4.6	2.8	3.8	3.7	2.2	2.5	2.7	3.6
(B) OTHER ONTARIO GRANTS	0.0	0.2	3.7	1.4	1.4	0.0	0.0	0.0	0.0	0.0	16.3	0.6	0.0	0.0	0.1	0.1	0.0	0.3	0.0	0.0	0.1	0.6
TOTAL ONTARIO GRANTS	72.9	71.3	78.6	77.6	78.2	77.7	73.3	65.6	75.5	73.0	89.6	80.4	80.7	74.4	79.9	72.3	76.0	77.7	73.3	73.4	71.5	76.9
(C) FEDERAL	0.0	0.5	0.0	0.3	0.0	1.4	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.3	0.0	0.0	0.1	0.1
(D) MUNICIPAL	0.0	0.0	0.0	0.0	0.0	0.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
(E) OTHER	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.3	0.0
2. FEES (A) TUITION CREDIT	24.0	22.9	16.5	18.5	18.3	18.5	18.4	10.7	15.9	20.3	8.1	16.0	17.0	23.2	16.1	23.9	20.3	17.9	22.6	23.0	24.0	18.8
(B) TUITION NON-CREDIT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
(C) MISCELLANEOUS	1.2	2.4	0.9	0.8	1.0	0.0	0.0	0.4	0.9	2.2	0.0	1.0	0.8	1.3	1.4	2.2	0.8	1.7	1.2	1.5	1.6	1.3
3. BORROWINGS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4. DONATIONS	0.0	0.3	0.0	0.2	0.2	0.0	0.8	0.0	0.0	1.6	0.0	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.1
5. NON-GOVT. GRANTS & CONTRACTS	0.0	0.1	0.0	0.0	0.0	1.6	0.0	0.0	0.0	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0
6. SALES OF SERVICE AND PRODUCTS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7. INVESTMENT INCOME	1.2	1.3	2.7	2.4	1.2	0.0	6.1	1.3	2.3	2.3	1.7	1.7	0.1	0.7	2.5	0.8	2.2	0.8	2.7	2.0	1.7	1.8
8. MISCELLANEOUS	0.7	1.2	1.0	0.2	1.0	0.0	1.5	2.0	5.5	0.3	0.4	0.8	1.3	0.4	0.2	0.8	0.7	1.5	0.2	0.2	0.5	1.0
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

PERCENTAGE ANALYSIS OF EXPENDABLE REVENUE & ADDITIONS BY TYPE OF FUND BY INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1990

TABLE 2B
EXPENDABLE REVENUE ANALYSIS

INSTITUTION	TYPE OF FUND	NON-CAPITAL					TOTAL EXPENDABLE FUNDS		
		OPERATING (1)	OTHER (2)	ANCILLARY ENTERPRISES (3)	SPONSORED RESEARCH (4)	TRUST AND ENDOWMENT (5)	TOTAL NON-CAPITAL (6)	TOTAL CAPITAL (7)	TOTAL ALL FUNDS (9)
BROCK		82.8	0.0	10.8	3.2	3.2	100.0	85.5	100.0
CARLETON		73.8	0.7	12.8	10.3	2.4	100.0	96.3	100.0
GUELPH		55.0	2.8	12.5	24.7	5.0	100.0	97.5	100.0
LAKEHEAD		78.6	1.0	12.2	7.2	1.0	100.0	92.8	100.0
LAURENTIAN		79.2	0.2	8.1	5.2	7.3	100.0	93.2	100.0
ALGOMA		84.0	0.0	5.9	0.0	0.1	100.0	89.2	100.0
NIPISSING		83.9	3.6	1.2	1.0	0.2	100.0	90.6	100.0
HEARST		83.2	0.0	3.6	0.0	3.1	100.0	85.9	100.0
McMASTER		55.2	0.4	7.9	25.0	11.5	100.0	96.3	100.0
ONTARIO COLLEGE OF ART		95.9	0.0	3.2	0.0	0.9	100.0	98.8	100.0
OISE		79.3	0.8	9.8	9.8	0.2	100.0	100.0	100.0
OTTAWA		73.2	0.3	4.4	17.2	4.9	100.0	97.2	100.0
QUEEN'S		57.3	0.3	10.6	19.8	11.8	100.0	95.8	100.0
RYERSON		80.4	2.3	9.8	4.1	3.3	100.0	94.3	100.0
TORONTO		63.6	3.5	8.7	17.1	7.1	100.0	97.3	100.0
TRENT		68.1	0.1	22.3	4.4	5.1	100.0	92.3	100.0
WATERLOO		64.5	0.0	13.9	18.4	3.1	100.0	98.9	100.0
WESTERN		64.3	3.0	13.7	13.5	5.6	100.0	95.1	100.0
WILFRID LAURIER		79.0	0.0	14.4	3.0	3.6	100.0	97.0	100.0
WINDSOR		80.1	0.0	11.4	6.8	1.7	100.0	93.7	100.0
YORK		79.2	1.4	10.6	7.2	1.6	100.0	92.3	100.0
AVERAGE ALL INSTITUTIONS		67.4	1.6	10.4	14.9	5.6	100.0	96.0	100.0

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TOTAL FOR UNIVERSITIES

TYPE OF FUND OBJECT OF EXPENSE	GENERAL FUNDS			RESTRICTED FUNDS				
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES	819,082 90,456 614,526	7,299 6,560 17,529	0 0 90,983	826,381 97,015 723,038	49,673 93,513 111,359	13,354 6,081 25,605	0 0 0	889,408 196,610 860,002
TOTAL SALARIES AND WAGES	1,524,064	31,388	90,983	1,646,435	254,545	45,040	0	1,946,020
2. EMPLOYEE BENEFITS	170,533	2,331	9,869	182,733	18,615	4,371	0	205,719
TOTAL SALARIES AND BENEFITS	1,694,597	33,719	100,852	1,829,168	273,160	49,411	0	2,131,739
3. LIBRARY ACQUISITIONS	46,706	138	0	46,844	1,802	1,870	133	50,649
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	82,253	1,254	9,203	92,710	63,350	9,356	6,572	171,988
5. OPERATIONAL SUPPLIES AND EXPENSES	111,894	9,835	30,201	151,930	98,009	24,120	743	274,802
6. COST OF GOODS SOLD	0	0	103,350	103,350	0	0	0	103,350
7. UTILITIES	65,227	522	18,881	84,630	2,470	217	0	87,317
8. MUNICIPAL TAXES	15,547	0	2,023	17,570	0	0	0	17,570
9. RENOVATIONS AND ALTERATIONS	14,751	117	7,956	22,824	609	406	43,424	67,263
10. EXTERNALLY CONTRACTED SERVICES	25,035	409	25,093	50,537	1,850	469	268	53,124
11. SCHOLARSHIPS, BURSARIES, ETC.	19,524	3	0	19,527	3,402	24,867	0	47,796
12. PRINCIPAL AND INTEREST REPAYMENTS	1,696	1	18,262	19,959	0	171	3,301	23,431
13. LAND AND SITE SERVICES	254	0	732	986	65	0	5,514	6,565
14. BUILDINGS	0	0	2,214	2,214	0	0	118,306	120,520
15. MISCELLANEOUS	61,017	6,632	7,456	75,105	37,795	11,201	2,435	126,536
16. INTERNAL COST ALLOCATIONS	-10,142	631	1,888	-7,623	6,293	1,330	0	0
TOTAL	2,128,359	53,261	328,111	2,509,731	488,805	123,418	180,696	3,302,650

PERCENTAGE ANALYSIS OF EXPENSES BY TYPE OF FUND BY INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1990

TABLE 3A
EXPENSE ANALYSIS

TYPE OF FUND INSTITUTION	NON-CAPITAL					TOTAL FUNDS		
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTER- PRISES (3)	SPONSORED RESEARCH (4)	TRUST AND ENDOWMENT (5)	TOTAL NON- CAPITAL (6)	TOTAL CAPITAL (7)	TOTAL ALL FUNDS (8)
BROCK	84.3	0.0	10.4	3.7	1.6	100.0	84.6	5.4
CARLETON	75.7	0.8	12.2	10.7	0.7	100.0	88.8	11.2
GUELPH	56.0	3.2	12.7	25.3	2.8	100.0	92.3	7.7
LAKEHEAD	78.2	1.0	12.2	7.3	1.3	100.0	92.6	7.4
LAURENTIAN	80.9	0.2	8.5	5.2	5.3	100.0	85.6	14.4
ALGOMA	93.8	0.0	6.1	0.0	0.1	100.0	87.2	12.8
NIPISSING	93.0	4.1	1.4	1.3	0.1	100.0	95.2	4.8
HEARST	96.8	0.0	3.2	0.0	0.0	100.0	92.9	7.1
McMASTER	55.8	0.4	7.6	26.3	10.0	100.0	97.4	2.6
ONTARIO COLLEGE OF ART	96.6	0.0	2.5	0.0	0.9	100.0	94.2	5.8
OISE	80.6	0.8	8.4	10.0	0.2	100.0	100.0	0.0
OTTAWA	70.8	0.2	4.8	18.5	5.6	100.0	97.5	2.5
QUEEN'S	59.9	0.3	9.1	19.6	11.0	100.0	93.4	4.6
RYERSON	84.3	1.7	7.7	4.0	2.3	100.0	93.8	6.2
TORONTO	63.7	4.0	9.8	17.8	4.7	100.0	93.8	6.2
TRENT	68.7	0.0	22.1	4.1	5.0	100.0	90.2	9.8
WATERLOO	65.5	0.0	14.0	19.7	0.8	100.0	98.6	1.4
WESTERN	64.3	2.9	14.0	17.0	1.8	100.0	95.6	4.4
WILFRID LAURIER	80.9	0.0	14.6	2.8	1.7	100.0	92.9	7.1
WINDSOR	80.0	0.0	11.7	6.6	1.6	100.0	97.0	3.0
YORK	81.2	1.5	10.4	6.4	0.6	100.0	93.5	6.5
AVERAGE ALL INSTITUTIONS	68.2	1.7	10.5	15.7	4.0	100.0	94.5	5.5
								100.0

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: TOTAL FOR UNIVERSITIES

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH			LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
	ALL EXCL. MED (1)	MEDICINE (2)	SUB- TOTAL (3)							
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES	760,469 88,678 195,316	58,613 1,778 26,927	819,082 90,456 222,243	0 0 80,535	0 0 43,219	0 0 40,604	0 0 102,177	0 0 105,814	0 0 19,934	819,082 90,456 614,526
TOTAL SALARIES AND WAGES	1,044,463	87,318	1,131,781	80,535	43,219	40,604	102,177	105,814	19,934	1,524,064
2. EMPLOYEE BENEFITS	111,675	10,532	122,207	10,222	5,394	4,082	12,472	13,650	2,506	170,533
TOTAL SALARIES AND BENEFITS	1,156,138	97,850	1,253,988	90,757	48,613	44,686	114,649	119,464	22,440	1,694,597
3. LIBRARY ACQUISITIONS	0	0	0	46,706	0	0	0	0	0	46,706
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	40,163	2,263	42,426	5,151	19,139	2,007	6,842	4,793	1,795	82,253
5. OPERATIONAL SUPPLIES AND EXPENSES	55,432	3,662	59,094	4,144	6,409	7,083	13,484	12,973	8,707	111,894
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	65,227	0	65,227
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	15,547	0	15,547
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	14,751	0	14,751
10. EXTERNALLY CONTRACTED SERVICES	2,084	668	2,752	272	327	484	1,293	18,803	1,104	25,035
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	19,524	0	0	0	19,524
12. PRINCIPAL AND INTEREST REPAYMENTS	166	12	178	0	417	78	123	0	900	1,696
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	254	0	254
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	24,726	1,216	25,942	547	1,910	3,759	9,756	6,624	12,479	61,017
16. INTERNAL COST ALLOCATIONS	-128	-719	-847	0	-438	-28	-7,753	0	-1,076	-10,142
TOTAL	1,278,581	104,952	1,383,533	147,577	76,377	77,593	138,494	258,436	46,349	2,128,359
CENTRAL COMPUTING COSTS:				ACADEMIC		NON-ACADEMIC		TOTAL		
				48,156		28,221		76,377		

PERCENTAGE OF OPERATING EXPENSES BY OBJECT OF EXPENSE BY INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1980

TABLE 4A
OPERATING REVENUE ANALYSIS

OBJECT OF EXPENSE	BROC (1)	CARL (2)	GUEL (3)	LAKE (4)	LAUR (5)	ALGO (6)	NIFI (7)	HEAR (8)	MCHA (9)	OISE (10)	OTTA (11)	QUEE (12)	RYER (13)	TOR (14)	TRNT (15)	WAT (16)	WEST (17)	WLU (18)	WIND (19)	YORK (20)	TOTAL (21)	TOTAL (22)
1. SALARIES AND WAGES																						
(A) ACADEMIC RANKS	42.0	37.9	34.1	37.1	43.3	43.6	42.7	37.9	35.4	44.9	37.2	41.5	41.2	39.5	37.6	42.8	35.5	39.0	39.4	37.8	39.4	38.5
(B) OTHER INSTRUCTION AND RESEARCH	4.0	5.3	3.1	6.9	1.5	0.0	5.4	0.4	4.6	5.3	8.4	4.1	3.9	0.5	5.7	6.4	4.5	2.9	3.4	6.1	3.3	4.3
(C) OTHER SALARIES AND WAGES	24.3	25.6	30.4	26.8	26.6	30.0	18.6	24.4	28.1	21.0	24.6	28.7	29.0	31.5	30.6	25.4	30.2	28.1	26.0	27.9	30.2	28.9
TOTAL SALARIES AND WAGES	70.3	68.8	67.5	70.9	71.3	73.8	66.7	62.6	68.2	71.2	70.3	74.4	74.0	71.5	74.1	74.5	70.2	70.0	68.6	71.8	72.9	71.6
2. EMPLOYEE BENEFITS	8.1	10.0	8.5	8.4	9.5	8.2	7.4	7.8	8.7	7.9	9.6	2.3	8.4	10.9	5.2	9.4	8.3	11.6	8.5	9.9	9.2	8.0
TOTAL SALARIES AND BENEFITS	78.5	78.8	76.1	79.2	80.8	82.0	74.2	70.5	76.8	79.1	79.9	76.6	82.4	82.4	79.2	84.0	78.6	81.6	77.3	81.7	82.1	79.6
3. LIBRARY ACQUISITIONS	2.1	2.2	2.2	2.6	2.0	1.6	2.3	2.5	3.5	0.5	0.6	1.8	2.6	0.8	2.1	1.9	2.4	2.6	2.9	2.0	1.9	2.2
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	4.8	3.8	7.2	3.4	2.1	0.6	1.8	5.0	3.9	0.4	2.3	3.8	2.5	3.2	3.5	2.3	4.7	4.3	3.6	4.7	3.5	3.9
5. OPERATIONAL SUPPLIES AND EXPENSES	7.7	5.1	6.2	4.9	4.8	3.9	10.6	7.0	9.3	6.5	1.5	5.8	5.7	3.6	5.8	4.3	5.8	3.6	7.4	3.0	2.7	5.3
6. COST OF GOODS SOLD	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7. UTILITIES	3.3	3.4	1.8	3.4	3.0	2.0	0.8	2.1	3.2	3.0	1.4	3.2	2.7	3.1	3.9	2.2	3.6	2.5	2.0	2.4	3.1	3.1
8. MUNICIPAL TAXES	0.8	0.9	0.7	0.7	0.7	0.5	0.5	0.1	0.6	0.7	0.2	0.8	0.9	0.7	0.7	0.8	0.8	0.7	0.8	0.8	0.7	0.7
9. RENOVATIONS AND ALTERATIONS	0.5	0.6	1.3	1.0	0.6	1.2	0.1	1.9	0.1	0.4	0.3	1.4	0.0	0.1	1.2	0.0	0.8	0.1	1.4	0.8	0.4	0.7
10. EXTERNALLY CONTRACTED SERVICES	0.4	1.3	1.2	0.1	1.8	0.1	0.5	0.1	1.4	2.3	9.6	3.0	0.0	3.5	0.8	0.4	0.2	1.1	0.3	0.3	0.4	1.2
11. SCHOLARSHIPS, BURSARIES, ETC.	0.0	1.8	0.1	0.0	0.1	0.0	1.1	0.0	0.0	0.0	2.3	0.8	0.0	0.1	1.7	0.6	0.7	1.5	1.0	1.1	1.1	0.9
12. PRINCIPAL AND INTEREST REPAYMENTS	0.0	0.0	0.0	0.0	0.0	4.1	0.0	0.0	0.0	0.0	0.0	0.2	0.0	0.0	0.0	0.0	0.0	0.3	0.1	0.0	0.2	0.1
13. LAND AND SITE SERVICES	0.0	0.0	0.0	0.0	0.0	0.0	1.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
14. BUILDINGS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
15. MISCELLANEOUS	1.8	2.2	3.2	5.2	4.6	4.1	6.8	10.8	1.4	7.1	3.1	4.2	3.9	2.4	1.5	3.3	2.4	2.9	3.5	3.6	3.9	2.9
16. INTERNAL COST ALLOCATIONS	0.0	-0.1	-0.1	-0.7	-0.5	0.0	0.0	0.0	-0.4	0.0	-1.2	-1.7	-0.9	0.0	-0.4	0.0	0.0	-1.3	-0.3	-0.2	0.0	-0.5
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

TABLE 4B
PERCENTAGE OF OPERATING EXPENSES BY FUNCTIONAL AREA BY INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
OPERATING EXPENSE ANALYSIS

FUNCTIONAL AREA INSTITUTION	INSTRUCTION AND RESEARCH			ACADEMIC CENTRAL COMPUTING		ACAD. SUB- TOTAL (6)	NON- ACADEMIC CENTRAL COMPUTING SERVICES		ADMIN. (9)	PHYSICAL PLANT (10)	OTHER (11)	TOTAL (12)
	ALL EXCL. MED. (1)	MEDICINE (2)	SUB- TOTAL (3)	LIBRARY (4)	(5)		(7)	(8)				
BROCK	63.4	0.0	63.4	6.4	2.9	72.7	2.9	2.1	7.5	12.1	2.7	100.0
CARLETON	63.6	0.0	63.6	7.8	2.0	73.4	1.7	3.8	6.7	12.9	1.5	100.0
GUELPH	63.8	0.0	63.8	5.8	2.7	72.2	1.3	4.1	6.9	12.7	2.7	100.0
LAKEHEAD	65.3	0.0	65.3	6.0	1.5	72.9	1.2	3.5	7.1	14.0	1.4	100.0
LAURENTIAN	67.2	0.0	67.2	6.6	1.2	75.0	1.2	2.1	8.3	11.2	2.3	100.0
ALGOMA	49.6	0.0	49.6	11.5	2.8	63.9	1.8	5.3	19.0	9.5	0.5	100.0
NIPISSING	61.5	0.0	61.5	4.4	0.0	65.9	1.2	6.3	18.5	8.1	0.0	100.0
HEARST	64.2	0.0	64.2	7.7	0.0	71.9	0.0	0.0	21.9	6.2	0.0	100.0
McMASTER	54.6	10.4	65.0	8.4	2.2	75.6	1.2	2.5	6.1	12.1	2.4	100.0
ONTARIO COLLEGE OF ART	64.2	0.0	64.2	4.3	0.0	68.4	0.0	1.6	13.2	13.1	3.6	100.0
OISE	63.5	0.0	63.5	6.6	1.9	72.0	0.5	2.3	13.5	11.5	0.3	100.0
OTTAWA	56.8	8.5	65.3	6.5	2.6	74.3	1.3	2.8	5.3	13.0	3.3	100.0
QUEEN'S	56.1	8.8	65.9	7.9	2.0	75.8	1.5	3.6	4.3	11.1	3.8	100.0
RYERSON	60.8	0.0	60.8	4.9	3.3	69.1	3.2	2.9	10.1	11.8	2.8	100.0
TORONTO	55.8	10.6	66.4	7.8	1.8	76.0	0.6	3.7	5.1	13.0	1.6	100.0
TRENT	64.5	0.0	64.5	7.6	1.7	73.9	1.7	3.6	7.9	9.7	3.2	100.0
WATERLOO	63.4	0.0	63.4	6.3	2.4	72.1	1.4	4.6	7.3	13.8	0.7	100.0
WESTERN	58.4	9.5	67.9	7.5	2.4	77.8	1.6	4.4	4.7	9.6	1.9	100.0
WILFRID LAURIER	63.6	0.0	63.6	6.8	1.6	72.2	1.2	5.0	6.8	10.5	4.4	100.0
WINDSOR	62.7	0.0	62.7	6.8	3.7	73.3	0.6	4.8	5.9	13.4	2.0	100.0
YORK	65.3	0.0	65.3	5.7	2.5	73.5	1.6	3.6	7.7	11.4	2.2	100.0
AVERAGE ALL INSTITUTIONS	60.1	4.9	65.0	6.9	2.3	74.2	1.3	3.6	6.5	12.1	2.2	100.0

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1980
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TOTAL FOR UNIVERSITIES

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE- MENTS (1)	PURCHASE ORDER COMMIT- MENTS (2)	BUDGET APPRO- PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE- MENTS (7)	PURCHASE ORDER COMMIT- MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	4,322	10,826	53,980	242	11,398	80,868	9,449	249	1,324	11,022
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	5,621	9,753	39,065	246	5,244	59,929	7,478	230	584	8,292
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	-1,299	1,173	14,915	-4	6,154	20,939	1,971	19	740	2,730
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	10,634	10,742	44,892	3,319	21,008	90,595	20,398	241	132	20,771
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	9,335	11,915	59,807	3,315	27,162	111,534	22,369	260	872	23,501

TABLE 6

PERCENTAGE ANALYSIS OF REVENUES BY SOURCE AND BY TYPE OF FUND

TOTAL FOR ALL UNIVERSITIES

1985-86 to 1989-90

	1985-86	1986-87	1987-88	1988-89	1989-90
I OPERATING REVENUE BY SOURCE OF REVENUE					
Government Grants and Contracts					
Ontario	74.4%	72.5%	70.1%	70.2%	67.0%
Formula	1.3	1.2	3.1	3.4	5.8
Extra Formula	1.1	3.7	4.5	3.5	3.6
MCU Grants	0.6	0.5	0.6	0.6	0.6
Other					
Total Ontario Grants	77.3	77.9	76.3	77.7	76.9
Federal	0.1	0.1	0.0	0.1	0.1
Municipal	0.0	0.0	0.0	0.0	0.0
Other	0.0	0.0	0.0	0.0	0.0
Fees					
Tuition Credit	18.6	18.1	18.1	18.4	18.8
Tuition Non-Credit	0.0	0.0	0.0	0.0	0.0
Miscellaneous	1.3	1.3	1.2	1.3	1.3
Borrowings	0.0	0.0	0.0	0.0	0.0
Donations	0.1	0.1	0.1	0.1	0.1
Non-Government Grants & Contracts	0.0	0.0	0.0	0.0	0.0
Sales of Service & Products	1.5	0.0	0.0	0.0	0.0
Investment Income	1.1	1.3	1.3	1.5	1.8
Miscellaneous	0.0	1.0	1.0	0.9	1.0
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
II TOTAL REVENUE BY TYPE OF FUND					
Non-Capital					
Operating	69.3%	69.0%	66.3%	67.1%	67.4%
Other (including non-credit)	1.4	1.5	1.6	1.5	1.6
Ancillary Enterprises	9.8	9.8	10.2	10.3	10.4
Sponsored Research	15.3	14.6	14.6	15.7	14.9
Trust and Endowment	4.1	6.1	5.3	5.4	5.6
Total Non-Capital	100.0%	100.0%	100.0%	100.0%	100.0%
Total Funds					
Non-Capital	96.1%	96.2%	96.0%	93.2%	96.0%
Capital	3.9	3.8	3.1	6.8	4.0
Total All Funds	100.0%	100.0%	100.0%	100.0%	100.0%

TABLE 7
PERCENTAGE ANALYSIS OF EXPENSES
BY OBJECT OF EXPENSE, BY FUNCTIONAL AREA AND BY TYPE OF FUND
TOTAL FOR ALL UNIVERSITIES
1985-86 to 1989-90

	1985-86	1986-87	1987-88	1988-89	1989-90
I OPERATING EXPENSES BY OBJECT OF EXPENSE					
Salaries and Wages					
Academic Ranks	38.1%	38.4%	38.7%	38.9%	38.5%
Other Instruction and Research	4.0	3.9	3.9	4.1	4.3
Other Salaries and Wages	28.3	26.1	28.4	28.6	28.9
Total Salaries and Wages	70.3	70.5	71.0	71.6	71.6
Employee Benefits	9.2	8.8	8.2	8.2	8.0
Total Salaries and Benefits	79.5	79.3	79.3	79.8	79.6
Library Acquisitions	2.1	2.2	2.2	2.3	2.2
Equipment and Furniture, Purchase	4.1	5.2	4.6	3.9	3.9
Rental and Maintenance					
Operational Supplies and Expenses	5.2	4.9	5.0	5.2	5.3
Utilities	3.5	3.2	3.1	3.0	3.1
Municipal Taxes	0.6	0.6	0.8	0.8	0.7
Renovations, Alterations and Major Repairs	0.8	0.6	0.6	0.6	0.7
Externally Contracted Services	1.1	1.1	1.2	1.2	1.2
Scholarships, Bursaries, etc.	0.8	0.8	0.9	0.9	0.9
Principal and Interest Repayments	0.0	0.0	0.0	0.1	0.1
Miscellaneous	2.5	2.5	2.7	2.9	2.9
Internal Cost Allocations	-0.4	-0.4	-0.5	-0.6	-0.5
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
II OPERATING EXPENSES BY FUNCTIONAL AREA					
Instruction and Research	64.9%	65.0%	65.2%	65.2%	65.0%
Library	7.1	7.3	7.1	6.9	6.9
Academic Central Computing	2.2	2.5	2.4	2.3	2.3
Total Instruction, Library, Ac. Cent. Comp	74.3	74.8	74.7	74.4	74.2
Non-Academic Central Computing	1.5	1.4	1.4	1.4	1.3
Student Services	3.3	3.4	3.4	3.4	3.6
Administration	6.3	6.3	6.3	6.5	6.5
Physical Plant	13.0	12.5	12.4	12.3	12.1
Other	1.5	1.6	1.8	2.1	2.2
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
III TOTAL EXPENSES BY TYPE OF FUND					
Non-Capital					
Operating	70.2%	70.3%	69.7%	68.4%	68.2%
Other (including non-credit)	1.4	1.5	1.5	1.6	1.7
Ancillary Enterprises	9.8	10.0	10.2	10.4	10.5
Sponsored Research	15.1	14.8	15.1	16.1	15.7
Trust and Endowment	3.5	3.4	3.6	3.6	4.0
Total Non-Capital	100.0%	100.0%	100.0%	100.0%	100.0%
Total Funds					
Non-Capital	96.4%	95.3%	96.2%	95.5%	94.5%
Capital	3.6	4.7	3.8	4.5	5.5
Total All Funds	100.0%	100.0%	100.0%	100.0%	100.0%

TABLE 8

TREATMENT AND REHABILITATION FUNDS
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

REVENUE	OPERATING		TOTAL
McMaster University	3,792		3,792
University of Ottawa	3,611		3,611
Queen's University	2,616		2,616
University of Toronto	13,359		13,359
University of Western Ontario	4,151		4,151
Total	27,529		27,529
EXPENSE	OPERATING INSTRUCTION AND RESEARCH ALL EXCL. MEDICINE MEDICINE TOTAL		
Salaries and Wages (a) Academic Ranks			
McMaster University		3,792	3,792
University of Ottawa		3,611	3,611
Queen's University		2,616	2,616
University of Toronto	290	13,069	13,359
University of Western Ontario	98	4,053	4,151
Total	388	27,141	27,529

Note: Treatment and Rehabilitation (T. & R.) Funds provided by the Ontario Ministry of Health are shown in these reports at the net cost to the university; i.e. recoveries are deducted before expenses are entered on these reports. Table 8 on this page reports the amount of these T. & R. funds flowed through the teaching hospitals as reimbursement to the universities for medical and dental services provided by geographic full-time academic staff.

BROCK

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: BROCK

	GENERAL EXPENDABLE FUNDS					RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON- EXPENDABLE TRUST AND ENDOWMENT
	OPERATING UNAPPRO- PRIATED (1)	APPRO- PRIATED (2)	OTHER (NON- CREDIT) (3)	UNAPPRO- PRIATED (4)	APPRO- PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	49,270	0	0	6,413	0	55,683	1,933	1,880	2,831	699
2. TOTAL EXPENSE (FROM TABLE 3)	49,019	0	0	6,043	0	55,062	2,142	937	3,322	0
3. NET REVENUE (EXPENSE)	251	0	0	370	0	621	-209	943	-491	699
4. NET RECONCILING ITEMS	195	0	0	-370	0	-175	0	175	0	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	446	0	0	0	0	446	-209	1,118	-491	699
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	754	-754
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-421	421	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	25	421	0	0	0	446	-209	1,118	283	-55
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	14	416	0	0	0	430	1,684	870	2,883	2,126
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	39	837	0	0	0	876	1,475	1,986	3,146	2,071

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: BROCK

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (8)	NON-EXPENDABLE TRUST AND ENDOWMENT (9)
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)		
1. GOVERNMENT GRANTS AND CONTRACTS										
(A) ONTARIO MCU										
(I) FORMULA		31,026	0	0	31,026	0	0	0	31,026	0
(II) EXTRA FORMULA		3,783	0	0	3,783	0	0	0	3,783	0
(III) OTHER MCU GRANTS		1,110	0	0	1,110	0	0	2,071	3,181	0
(B) OTHER ONTARIO GRANTS		0	0	0	0	206	0	0	206	0
TOTAL ONTARIO GRANTS		35,919	0	0	35,919	206	0	2,071	38,196	0
(C) FEDERAL		0	0	0	0	1,587	0	0	1,587	0
(D) MUNICIPAL		0	0	0	0	0	0	0	0	0
(E) OTHER		0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT		11,833	0	0	11,833	0	0	0	11,833	0
(B) TUITION NON-CREDIT		0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS		584	0	2,372	2,956	0	0	0	2,956	0
3. BORROWINGS		0	0	0	0	0	0	0	0	0
4. DONATIONS		0	0	0	0	0	1,721	0	1,721	281
5. NON-GOVT. GRANTS & CONTRACTS		0	0	0	0	140	0	0	140	418
6. SALES OF SERVICE AND PRODUCTS		0	0	3,799	3,799	0	0	0	3,799	0
7. INVESTMENT INCOME		612	0	0	612	0	159	532	1,303	0
8. MISCELLANEOUS		322	0	242	564	0	0	228	792	0
TOTAL		49,270	0	6,413	55,683	1,933	1,880	2,831	62,327	699

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: BROCK

TYPE OF FUND		GENERAL FUNDS			RESTRICTED FUNDS			TOTAL (8)	
OBJECT OF EXPENSE		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)		CAPITAL (7)
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES		20,589 1,961 11,927	0 0 0	0 0 1,343	20,589 1,961 13,270	0 724 0	0 0 0	0 0 0	20,589 2,685 13,270
TOTAL SALARIES AND WAGES		34,477	0	1,343	35,820	724	0	0	36,544
2. EMPLOYEE BENEFITS		3,980	0	140	4,120	46	0	0	4,166
TOTAL SALARIES AND BENEFITS		38,457	0	1,483	39,940	770	0	0	40,710
3. LIBRARY ACQUISITIONS		1,032	0	0	1,032	0	0	0	1,032
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE		2,336	0	141	2,477	880	0	0	3,357
5. OPERATIONAL SUPPLIES AND EXPENSES		3,793	0	262	4,055	492	150	0	4,697
6. COST OF GOODS SOLD		0	0	2,615	2,615	0	0	0	2,615
7. UTILITIES		1,622	0	222	1,844	0	0	0	1,844
8. MUNICIPAL TAXES		382	0	0	382	0	0	0	382
9. RENOVATIONS AND ALTERATIONS		264	0	415	679	0	0	0	679
10. EXTERNALLY CONTRACTED SERVICES		219	0	0	219	0	0	0	219
11. SCHOLARSHIPS, BURSARIES, ETC.		0	0	0	0	0	401	0	401
12. PRINCIPAL AND INTEREST REPAYMENTS		0	0	635	635	0	0	0	635
13. LAND AND SITE SERVICES		0	0	0	0	0	0	0	0
14. BUILDINGS		0	0	0	0	0	0	3,322	3,322
15. MISCELLANEOUS		914	0	270	1,184	0	366	0	1,570
16. INTERNAL COST ALLOCATIONS		0	0	0	0	0	0	0	0
TOTAL		49,019	0	6,043	55,062	2,142	937	3,322	61,463

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1980
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: BROCK

FUNCTIONAL AREA OBJECT OF EXPENSE	INSTRUCTION AND RESEARCH			LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
	ALL EXCL. MED (1)	MEDICINE (2)	SUB- TOTAL (3)							
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES	20,589 1,961 3,435	0 0 0	20,589 1,961 3,435	0 0 1,693	0 0 957	0 0 585	0 0 2,461	0 0 2,310	0 0 486	20,589 1,961 11,927
TOTAL SALARIES AND WAGES	25,985	0	25,985	1,693	957	585	2,461	2,310	486	34,477
2. EMPLOYEE BENEFITS	2,810	0	2,810	224	106	67	351	381	41	3,980
TOTAL SALARIES AND BENEFITS	28,795	0	28,795	1,917	1,063	652	2,812	2,691	527	38,457
3. LIBRARY ACQUISITIONS	0	0	0	1,032	0	0	0	0	0	1,032
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	598	0	598	89	1,567	0	58	24	0	2,336
5. OPERATIONAL SUPPLIES AND EXPENSES	1,334	0	1,334	98	197	389	598	709	468	3,793
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	1,622	0	1,622
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	382	0	382
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	264	0	264
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	219	0	219
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	327	0	327	9	9	0	197	42	330	914
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	31,054	0	31,054	3,145	2,836	1,041	3,665	5,953	1,325	49,019
CENTRAL COMPUTING COSTS:			ACADEMIC							
			NON-ACADEMIC							
			TOTAL							
			1,418							
			1,418							
			2,836							

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1980
(IN THOUSANDS OF DOLLARS)

INSTITUTION: BROCK

	OPERATING					ANCILLARY ENTERPRISES				
	REPAIRS, RENOVATIONS & REPLACE- MENTS (1)	PURCHASE ORDER COMMIT- MENTS (2)	BUDGET APPRO- PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE- MENTS (7)	PURCHASE ORDER COMMIT- MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	837	0	0	837	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	416	0	0	416	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	421	0	0	421	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	416	0	0	416	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	837	0	0	837	0	0	0	0

CARLETON



INSTITUTION: CARLETON

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 1

	GENERAL EXPENDABLE FUNDS					RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NOW- EXPENDABLE TRUST AND ENDOWMENT
	OPERATING UNAPPRO- PRIATED (1)	APPRO- PRIATED (2)	OTHER (NON- CREDIT) (3)	UNAPPRO- PRIATED (4)	APPRO- PRIATED (5)	SUBTOTAL (6)	SPONSORED TRUST AND RESEARCH ENDOWMENT (7)	TRUST AND CAPITAL ENDOWMENT (8)		
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	115,072	0	1,118	19,995	0	136,185	16,018	3,754	5,923	161,880
2. TOTAL EXPENSE (FROM TABLE 3)	113,165	0	1,167	18,165	0	132,497	15,939	1,013	18,823	166,272
3. NET REVENUE (EXPENSE)	1,907	0	-49	1,830	0	3,688	79	2,741	-12,900	-6,392
4. NET RECONCILING ITEMS	-1,044	0	49	-85	0	-1,080	729	0	22	-329
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	863	0	0	1,745	0	2,608	808	2,741	-12,878	-6,721
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-243	0	0	-1,610	0	-1,853	3	-2,954	4,782	-22
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-798	798	0	-75	75	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-178	798	0	60	75	755	811	-213	-8,086	-6,743
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	1,320	969	0	227	3,151	5,667	7,964	6,731	-87	20,275
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	1,142	1,767	0	287	3,226	6,422	8,775	6,518	-8,183	13,532

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: CARLETON

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS			RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (8)	NON- EXPENDABLE TRUST AND ENDOWMENT (9)
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA		72,698	0	0	72,698	0	0	0	0
(II) EXTRA FORMULA		5,470	0	0	5,470	0	0	0	0
(III) OTHER MCU GRANTS		3,753	0	384	4,137	0	0	5,898	0
(B) OTHER ONTARIO GRANTS		182	0	0	182	1,714	0	0	0
TOTAL ONTARIO GRANTS		82,103	0	384	82,487	1,714	0	5,898	0
(C) FEDERAL		535	0	0	535	11,936	0	25	0
(D) MUNICIPAL		0	0	0	0	13	0	0	0
(E) OTHER		28	0	0	28	0	0	0	0
2. FEES (A) TUITION CREDIT		26,326	0	0	26,326	0	0	0	0
(B) TUITION NON-CREDIT		0	1,118	0	1,118	0	0	0	0
(C) MISCELLANEOUS		2,716	0	4,653	7,369	0	0	0	0
3. BORROWINGS		0	0	0	0	0	0	0	0
4. DONATIONS		340	0	0	340	62	2,690	0	143
5. NON-GOVT. GRANTS & CONTRACTS		95	0	0	95	2,293	0	0	0
6. SALES OF SERVICE AND PRODUCTS		0	0	14,657	14,657	0	0	0	0
7. INVESTMENT INCOME		1,497	0	301	1,798	0	1,064	0	24
8. MISCELLANEOUS		1,432	0	0	1,432	0	0	0	0
TOTAL		115,072	1,118	19,995	136,185	16,018	3,754	5,923	167

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: CARLETON

OBJECT OF EXPENSE	TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES		42,931 5,978 28,962	0 469 179	0 0 2,486	42,931 6,447 31,627	1,481 5,089 1,491	0 0 180	0 0 0	44,412 11,546 33,298
TOTAL SALARIES AND WAGES		77,871	648	2,486	81,005	8,071	180	0	89,256
2. EMPLOYEE BENEFITS		11,290	90	338	11,718	328	21	0	12,067
TOTAL SALARIES AND BENEFITS		89,161	738	2,824	92,723	8,399	201	0	101,323
3. LIBRARY ACQUISITIONS		2,445	0	0	2,445	0	0	0	2,445
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE		4,352	46	167	4,565	2,167	3	645	7,400
5. OPERATIONAL SUPPLIES AND EXPENSES		5,748	226	1,089	7,063	3,191	194	0	10,448
6. COST OF GOODS SOLD		0	0	6,105	6,105	0	0	0	6,105
7. UTILITIES		3,900	0	854	4,754	35	41	0	4,830
8. MUNICIPAL TAXES		1,046	0	15	1,061	0	0	0	1,061
9. RENOVATIONS AND ALTERATIONS		685	0	316	1,001	15	0	987	2,013
10. EXTERNALLY CONTRACTED SERVICES		1,433	0	5,895	7,328	0	58	0	7,386
11. SCHOLARSHIPS, BURSARIES, ETC.		2,021	0	0	2,021	0	458	0	2,479
12. PRINCIPAL AND INTEREST REPAYMENTS		28	0	477	505	0	0	0	505
13. LAND AND SITE SERVICES		0	0	0	0	0	0	0	0
14. BUILDINGS		0	0	0	0	0	0	17,181	17,181
15. MISCELLANEOUS		2,444	157	325	2,926	2,112	58	0	5,096
16. INTERNAL COST ALLOCATIONS		-98	0	98	0	0	0	0	0
TOTAL		113,165	1,167	10,165	132,497	15,939	1,013	18,823	168,272

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: CARLETON

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH			LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
	ALL EXCL. MED (1)	MEDICINE (2)	SUB- TOTAL (3)							
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES	42,931 5,978 9,628	0 0 0	42,931 5,978 9,628	0 0 5,059	0 0 2,061	0 0 1,121	0 0 5,490	0 0 4,651	0 0 952	42,931 5,978 28,962
TOTAL SALARIES AND WAGES	58,537	0	58,537	5,059	2,061	1,121	5,490	4,651	952	77,871
2. EMPLOYEE BENEFITS	8,261	0	8,261	739	304	174	858	817	137	11,290
TOTAL SALARIES AND BENEFITS	66,798	0	66,798	5,798	2,365	1,295	6,348	5,468	1,089	89,161
3. LIBRARY ACQUISITIONS	0	0	0	2,445	0	0	0	0	0	2,445
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	1,628	0	1,628	274	1,605	122	278	423	22	4,352
5. OPERATIONAL SUPPLIES AND EXPENSES	2,499	0	2,499	234	129	844	464	1,348	230	5,748
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	3,800	0	3,900
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	1,046	0	1,046
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	685	0	685
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	1,433	0	1,433
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	2,021	0	0	0	2,021
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	28	0	0	0	28
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1,059	0	1,059	23	45	16	629	276	396	2,444
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	-98	0	0	-98
TOTAL	71,984	0	71,984	8,774	4,144	4,326	7,621	14,579	1,737	113,165
CENTRAL COMPUTING COSTS:				ACADEMIC		NON-ACADEMIC		TOTAL		
				2,262		1,882		4,144		

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

	OPERATING					ANCILLARY ENTERPRISES				
	REPAIRS, RENOVATIONS & REPLACEMENTS (1)	PURCHASE ORDER COMMITMENTS (2)	BUDGET APPROPRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACEMENTS (7)	PURCHASE ORDER COMMITMENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSAIS) FOR THE YEAR	14	107	1,234	29	0	1,384	2,036	0	0	2,036
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	41	21	511	13	0	586	1,961	0	0	1,961
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	-27	86	723	16	0	798	75	0	0	75
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	133	21	701	114	0	969	3,151	0	0	3,151
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	106	107	1,424	130	0	1,767	3,226	0	0	3,226

GUELPH



COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: GUELPH

	GENERAL EXPENDABLE FUNDS					RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (10)	NON- EXPENDABLE TRUST AND ENDOWMENT (11)
	OPERATING UNAPPRO- PRIATED (1)	APPRO- PRIATED (2)	OTHER (NON- CREDIT) (3)	UNAPPRO- PRIATED (4)	APPRO- PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	130,155	0	6,784	29,538	0	166,477	58,388	11,894	6,069	2,056
2. TOTAL EXPENSE (FROM TABLE 3)	130,181	0	7,475	29,512	0	167,168	58,894	6,573	19,485	0
3. NET REVENUE (EXPENSE)	-26	0	-691	26	0	-691	-506	5,321	-13,416	2,056
4. NET RECONCILING ITEMS	4,687	0	691	1,185	0	6,563	-2	0	5,285	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	4,661	0	0	1,211	0	5,872	-508	5,321	-8,131	2,056
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	6	0	0	-1,252	0	-1,246	341	-3,363	3,453	835
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-3,150	3,150	0	14	-14	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	1,517	3,150	0	-27	-14	4,626	-167	1,038	-4,678	2,891
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-1,010	5,003	0	275	309	4,577	10,026	10,595	968	20,753
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	507	8,153	0	248	295	9,203	9,859	12,533	-3,710	23,844

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: GUELPH

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS			RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)		
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA		89,275	0	0	89,275	0	0	89,275	0
(II) EXTRA FORMULA		3,786	0	0	3,786	0	0	3,786	0
(III) OTHER MCU GRANTS		4,743	0	69	4,812	106	0	4,918	0
(B) OTHER ONTARIO GRANTS		4,800	5,065	0	9,865	32,883	67	43,815	0
TOTAL ONTARIO GRANTS		102,604	5,065	69	107,738	32,989	67	146,584	0
(C) FEDERAL		0	0	0	0	17,951	2,201	20,231	0
(D) MUNICIPAL		0	0	0	0	20	0	220	0
(E) OTHER		0	0	0	0	109	93	202	0
2. FEES (A) TUITION CREDIT		21,523	0	0	21,523	0	0	21,523	0
(B) TUITION NON-CREDIT		0	1,719	0	1,719	0	0	1,719	0
(C) MISCELLANEOUS		1,134	0	15,694	16,828	0	0	16,828	0
3. BORROWINGS		0	0	0	0	0	0	0	0
4. DONATIONS		0	0	0	0	0	5,135	5,135	1,501
5. NON-GOVT. GRANTS & CONTRACTS		0	0	0	0	6,413	1,283	7,696	0
6. SALES OF SERVICE AND PRODUCTS		0	0	12,873	12,873	0	0	12,873	0
7. INVESTMENT INCOME		3,549	0	0	3,549	0	3,115	6,664	0
8. MISCELLANEOUS		1,345	0	902	2,247	906	0	3,153	555
TOTAL		130,155	6,784	29,538	166,477	58,388	11,894	242,828	2,056

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: GUELPH

OBJECT OF EXPENSE	TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES		44,340 4,066 39,525	1,984 145 2,282	0 0 7,391	46,324 4,213 49,198	5,650 6,019 20,364	0 894 956	0 0 0	51,974 11,126 70,520
TOTAL SALARIES AND WAGES		87,933	4,411	7,391	99,735	32,033	1,852	0	133,620
2. EMPLOYEE BENEFITS		11,093	505	813	12,411	3,262	159	0	15,832
TOTAL SALARIES AND BENEFITS		99,026	4,916	8,204	112,146	35,295	2,011	0	149,452
3. LIBRARY ACQUISITIONS		2,837	0	0	2,837	0	177	0	3,014
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE		9,401	176	1,035	10,612	5,583	361	0	16,556
5. OPERATIONAL SUPPLIES AND EXPENSES		8,132	1,415	3,124	12,671	12,037	1,710	0	26,418
6. COST OF GOODS SOLD		0	0	8,033	8,033	0	0	0	8,033
7. UTILITIES		2,291	408	3,709	6,408	2,234	16	0	8,658
8. MUNICIPAL TAXES		907	0	28	935	0	0	0	935
9. RENOVATIONS AND ALTERATIONS		1,746	1	1,173	2,920	116	12	0	3,048
10. EXTERNALLY CONTRACTED SERVICES		1,599	176	246	2,021	663	93	0	2,777
11. SCHOLARSHIPS, BURSARIES, ETC.		177	0	0	177	229	1,420	0	1,826
12. PRINCIPAL AND INTEREST REPAYMENTS		0	0	2,275	2,275	0	171	1,582	4,028
13. LAND AND SITE SERVICES		36	0	0	36	0	0	0	36
14. BUILDINGS		0	0	807	807	0	0	17,903	18,710
15. MISCELLANEOUS		4,139	349	866	5,354	2,675	600	0	8,629
16. INTERNAL COST ALLOCATIONS		-110	34	12	-64	62	2	0	0
TOTAL		130,181	7,475	20,512	167,168	56,894	6,573	19,485	252,120

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: GUELPH

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH			LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
	ALL EXCL. MED (1)	MEDICINE (2)	SUB- TOTAL (3)							
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES	44,340 4,068 14,075	0 0 0	44,340 4,068 14,075	0 0 3,618	0 0 2,622	0 0 3,800	0 0 5,263	0 0 8,813	0 0 1,334	44,340 4,068 39,525
TOTAL SALARIES AND WAGES	62,483	0	62,483	3,618	2,622	3,800	5,263	8,813	1,334	87,933
2. EMPLOYEE BENEFITS	7,869	0	7,869	497	340	426	623	1,172	166	11,093
TOTAL SALARIES AND BENEFITS	70,352	0	70,352	4,115	2,962	4,226	5,886	9,985	1,500	99,026
3. LIBRARY ACQUISITIONS	0	0	0	2,837	0	0	0	0	0	2,837
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	4,926	0	4,926	425	1,843	144	1,417	560	86	9,401
5. OPERATIONAL SUPPLIES AND EXPENSES	5,874	0	5,874	127	282	422	932	38	457	8,132
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	2,291	0	2,291
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	907	0	907
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	1,746	0	1,746
10. EXTERNALLY CONTRACTED SERVICES	286	0	286	0	24	65	32	498	693	1,599
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	177	0	0	0	177
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	36	0	36
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1,567	0	1,567	68	162	341	720	531	730	4,139
16. INTERNAL COST ALLOCATIONS	-1	0	-1	0	-109	0	0	0	0	-110
TOTAL	83,004	0	83,004	7,572	5,184	5,375	8,987	16,593	3,466	130,181
CENTRAL COMPUTING COSTS:										
			ACADEMIC							
			NON-ACADEMIC							
			TOTAL							
			3,473							
			1,711							
			5,184							

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: GUELPH

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE- MENTS (1)	PURCHASE ORDER COMMIT- MENTS (2)	BUDGET APPRO- PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE- MENTS (7)	PURCHASE ORDER COMMIT- MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	8,003	0	0	8,003	88	0	0	88
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	4,853	0	0	4,853	102	0	0	102
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	3,150	0	0	3,150	-14	0	0	-14
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	4,853	150	0	5,003	309	0	0	309
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	8,003	150	0	8,153	295	0	0	295

LAKEHEAD



TABLE 1
COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: LAKEHEAD

	GENERAL EXPENDABLE FUNDS					RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (10)	NON- EXPENDABLE TRUST AND ENDOWMENT (11)
	OPERATING UNAPPRO- PRIATED (1)	APPRO- PRIATED (2)	OTHER (NON- CREDIT) (3)	UNAPPRO- PRIATED (4)	APPRO- PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	42,029	0	549	6,546	0	49,124	3,829	539	4,165	175
2. TOTAL EXPENSE (FROM TABLE 3)	41,995	0	549	6,536	0	49,080	3,897	693	4,267	0
3. NET REVENUE (EXPENSE)	34	0	0	10	0	44	-68	-154	-102	175
4. NET RECONCILING ITEMS	-59	0	0	0	0	-59	0	0	-807	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-25	0	0	10	0	-15	-68	-154	-909	175
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-1,025	0	0	-16	0	-1,041	248	1,068	340	-615
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	1,050	-1,050	0	6	-6	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	0	-1,050	0	0	-6	-1,056	180	914	-569	-440
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	2,258	0	0	530	2,788	2,007	438	2,730	3,636
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	1,208	0	0	524	1,732	2,187	1,352	2,161	3,186

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: LAKEHEAD

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)		
1. GOVERNMENT GRANTS AND CONTRACTS										
(A) ONTARIO MCU										
(I) FORMULA		24,102	0	0	24,102	0	0	0	24,102	0
(II) EXTRA FORMULA		6,419	0	0	6,419	0	0	0	6,419	0
(III) OTHER MCU GRANTS		1,461	52	131	1,664	21	0	1,366	3,051	0
(B) OTHER ONTARIO GRANTS		600	302	0	902	1,575	0	2,019	4,496	0
TOTAL ONTARIO GRANTS		32,602	354	131	33,087	1,596	0	3,385	38,068	0
(C) FEDERAL		140	55	0	195	1,830	0	0	2,025	0
(D) MUNICIPAL		0	0	0	0	10	0	0	10	0
(E) OTHER		0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT		7,789	0	0	7,789	0	0	0	7,789	0
(B) TUITION NON-CREDIT		0	140	0	140	0	0	0	140	0
(C) MISCELLANEOUS		327	0	2,487	2,814	0	0	0	2,814	0
3. BORROWINGS		0	0	0	0	0	0	0	0	0
4. DONATIONS		73	0	0	73	110	176	392	753	160
5. NON-GOVT. GRANTS & CONTRACTS		0	0	0	0	238	0	0	238	0
6. SALES OF SERVICE AND PRODUCTS		0	0	3,869	3,869	0	0	0	3,869	0
7. INVESTMENT INCOME		1,005	0	0	1,005	0	360	380	1,745	15
8. MISCELLANEOUS		83	0	59	152	45	1	6	206	0
TOTAL		42,029	549	6,546	49,124	3,829	539	4,165	57,657	175

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: LAKEHEAD

OBJECT OF EXPENSE	TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES									
(A) ACADEMIC RANKS		15,586	25	0	15,621	152	47	0	15,820
(B) OTHER INSTRUCTION AND RESEARCH		2,915	123	0	3,038	0	24	0	3,062
(C) OTHER SALARIES AND WAGES		11,249	103	823	12,175	1,847	80	0	14,102
TOTAL SALARIES AND WAGES		29,760	251	823	30,834	1,999	151	0	32,984
2. EMPLOYEE BENEFITS		3,513	12	75	3,600	110	12	0	3,722
TOTAL SALARIES AND BENEFITS		33,273	263	898	34,434	2,109	163	0	36,706
3. LIBRARY ACQUISITIONS		1,109	0	0	1,109	46	5	42	1,202
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE		1,420	26	103	1,549	635	22	172	2,378
5. OPERATIONAL SUPPLIES AND EXPENSES		2,069	104	762	2,935	348	39	43	3,365
6. COST OF GOODS SOLD		0	0	2,734	2,734	0	0	0	2,734
7. UTILITIES		1,430	0	231	1,661	2	0	0	1,663
8. MUNICIPAL TAXES		282	0	0	282	0	0	0	282
9. RENOVATIONS AND ALTERATIONS		434	3	0	437	0	0	413	850
10. EXTERNALLY CONTR -CTED SERVICES		60	0	1,218	1,278	0	0	0	1,278
11. SCHOLARSHIPS, BURSARIES, ETC.		0	0	0	0	0	426	0	426
12. PRINCIPAL AND INTEREST REPAYMENTS		0	0	536	536	0	0	0	536
13. LAND AND SITE SERVICES		0	0	0	0	0	0	59	59
14. BUILDINGS		0	0	0	0	0	0	3,356	3,356
15. MISCELLANEOUS		2,198	30	54	2,282	600	38	182	3,102
16. INTERNAL COST ALLOCATIONS		-280	123	0	-157	157	0	0	0
TOTAL		41,995	549	6,536	49,080	3,697	693	4,267	57,837

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: LAKEHEAD

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH			LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
	ALL EXCL. MED (1)	MEDICINE (2)	SUB- TOTAL (3)							
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES	15,596 2,915 3,326	0 0 0	15,596 2,915 3,326	0 0 1,203	0 0 647	0 0 976	0 0 2,298	0 0 2,588	0 0 211	15,596 2,915 11,249
TOTAL SALARIES AND WAGES	21,837	0	21,837	1,203	647	976	2,298	2,588	211	29,760
2. EMPLOYEE BENEFITS	2,508	0	2,508	152	75	80	312	365	21	3,513
TOTAL SALARIES AND BENEFITS	24,345	0	24,345	1,355	722	1,056	2,610	2,953	232	33,273
3. LIBRARY ACQUISITIONS	0	0	0	1,109	0	0	0	0	0	1,109
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	658	0	658	39	324	55	221	119	4	1,420
5. OPERATIONAL SUPPLIES AND EXPENSES	969	0	969	0	63	291	193	524	29	2,069
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	1,430	0	1,430
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	282	0	282
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	434	0	434
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	20	0	0	0	40	0	60
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1,476	0	1,476	13	6	56	245	88	314	2,198
16. INTERNAL COST ALLOCATIONS	-9	0	-9	0	0	0	-271	0	0	-280
TOTAL	27,439	0	27,439	2,536	1,115	1,458	2,998	5,870	579	41,995
CENTRAL COMPUTING COSTS:				ACADEMIC 626 NON-ACADEMIC 489 TOTAL 1,115						

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: LAKEHEAD

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, PURCHASE RENOVATIONS ORDER & REPLACE- COMMIT- MENTS (1) (2)	BUDGET APPRO- PRIATIONS (3)	SELF INSURANCE (4)	OTHER* (5)	TOTAL (6)	REPAIRS, PURCHASE RENOVATIONS ORDER & REPLACE- COMMIT- MENTS (7) (8)	OTHER** (9)	TOTAL (10)		
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	75	0	0	64	261	400	77	0	15	92
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	75	0	11	6	1,358	1,450	46	0	52	98
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	-11	58	-1,097	-1,050	31	0	-37	-6
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	251	0	11	184	1,812	2,258	489	0	41	530
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	251	0	0	242	715	1,208	520	0	4	524

* Other Operating funds are for future years operating budget, \$422 thousand; northern mission, \$256 thousand; program adjustments, \$5 thousand; and sundry amounts in departmental income, \$31 thousand.

** Other Ancillary funds are for the bookstore, \$15 thousand; and parking, -\$11 thousand.

LAURENTIAN

TABLE 1
COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: LAURENTIAN

	GENERAL EXPENDABLE FUNDS					RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (10)	NON- EXPENDABLE TRUST AND ENDOWMENT (11)
	OPERATING UNAPPRO- PRIATED (1)	APPRO- PRIATED (2)	OTHER (NON- CREDIT) (3)	UNAPPRO- PRIATED (4)	APPRO- PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	44,312	0	103	4,520	0	48,944	2,895	4,083	4,067	59,889
2. TOTAL EXPENSE (FROM TABLE 3)	41,453	0	102	4,350	0	45,905	2,640	2,709	8,634	59,888
3. NET REVENUE (EXPENSE)	2,859	0	1	170	0	3,039	255	1,374	-4,567	141
4. NET RECONCILING ITEMS	1	0	-1	0	0	0	229	-229	762	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	2,860	0	0	170	0	3,030	484	1,145	-3,805	141
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	117	0	0	-48	0	69	-10	-3,305	3,246	0
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-849	849	0	-24	24	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	2,128	849	0	107	24	3,108	474	-2,160	-559	141
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-906	1,416	0	410	569	1,509	1,419	4,798	1,162	1,214
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	1,222	2,265	0	517	613	4,617	1,893	2,638	603	1,355

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: LAURENTIAN

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT (9)
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)		
1. GOVERNMENT GRANTS AND CONTRACTS	(A) ONTARIO MCU									
	(I) FORMULA	21,529	0	0	21,529	0	0	0	21,529	0
	(II) EXTRA FORMULA	10,666	0	0	10,666	0	0	0	10,666	0
	(III) OTHER MCU GRANTS	1,850	0	0	1,850	48	1,336	3,659	6,893	0
(B) OTHER ONTARIO GRANTS		603	0	0	603	584	605	0	1,792	0
TOTAL ONTARIO GRANTS		34,648	0	0	34,648	632	1,941	3,659	40,880	0
(C) FEDERAL		0	0	0	0	893	35	0	928	0
(D) MUNICIPAL		0	0	0	0	41	0	0	41	0
(E) OTHER		0	0	0	0	4	36	0	40	0
2. FEES (A) TUITION CREDIT		8,125	0	0	8,125	0	0	0	8,125	0
	(B) TUITION NON-CREDIT	0	103	0	103	0	0	0	103	0
	(C) MISCELLANEOUS	438	0	1,599	2,037	0	0	0	2,037	0
3. BORROWINGS		0	0	0	0	0	0	0	0	0
4. DONATIONS		95	0	0	95	9	1,286	0	1,392	127
5. NON-GOVT. GRANTS & CONTRACTS		0	0	0	0	1,238	176	0	1,416	0
6. SALES OF SERVICE AND PRODUCTS		0	0	2,930	2,930	0	0	0	2,930	0
7. INVESTMENT INCOME		550	0	0	550	26	474	408	1,458	14
8. MISCELLANEOUS		456	0	0	456	52	131	0	639	0
TOTAL		44,312	103	4,529	48,944	2,895	4,083	4,067	59,989	141

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: LAURENTIAN

TYPE OF FUND		GENERAL FUNDS				RESTRICTED FUNDS		
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES	17,941 615 11,017	16 27 5	0 0 566	17,957 642 11,588	242 509 634	53 153 778	0 0 0	18,252 1,304 13,018
TOTAL SALARIES AND WAGES	29,573	48	566	30,187	1,405	982	0	32,574
2. EMPLOYEE BENEFITS	3,926	3	68	3,997	79	66	0	4,142
TOTAL SALARIES AND BENEFITS	33,499	51	634	34,184	1,484	1,048	0	36,716
3. LIBRARY ACQUISITIONS	829	0	0	829	5	6	0	840
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	879	0	107	986	258	80	0	1,324
5. OPERATIONAL SUPPLIES AND EXPENSES	1,987	38	309	2,334	571	479	0	3,384
6. COST OF GOODS SOLD	0	0	1,648	1,648	0	0	0	1,648
7. UTILITIES	1,242	0	305	1,547	0	15	0	1,562
8. MUNICIPAL TAXES	299	0	0	299	0	0	0	299
9. RENOVATIONS AND ALTERATIONS	235	0	117	352	0	0	0	352
10. EXTERNALLY CONTRACTED SERVICES	758	0	610	1,368	0	0	0	1,368
11. SCHOLARSHIPS, BURSARIES, ETC.	23	0	0	23	0	288	0	321
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	406	406	0	0	0	406
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	8,634	8,634
15. MISCELLANEOUS	1,896	13	60	1,969	282	783	0	3,034
16. INTERNAL COST ALLOCATIONS	-184	0	154	-40	40	0	0	0
TOTAL	41,453	102	4,350	45,905	2,640	2,709	8,634	59,888

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: LAURENTIAN

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH			LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
	ALL EXCL. MED (1)	MEDICINE (2)	SUB- TOTAL (3)							
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES	17,941 615 3,910	0 0 0	17,941 615 3,910	0 0 1,601	0 0 539	0 0 484	0 0 2,467	0 0 1,536	0 0 480	17,941 615 11,017
TOTAL SALARIES AND WAGES	22,466	0	22,466	1,601	539	484	2,467	1,536	480	29,573
2. EMPLOYEE BENEFITS	2,925	0	2,925	216	72	59	358	237	59	3,926
TOTAL SALARIES AND BENEFITS	25,391	0	25,391	1,817	611	543	2,825	1,773	539	33,499
3. LIBRARY ACQUISITIONS	0	0	0	829	0	0	0	0	0	829
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	378	0	378	31	232	18	78	113	29	879
5. OPERATIONAL SUPPLIES AND EXPENSES	1,057	0	1,057	60	88	64	318	206	194	1,987
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	1,242	0	1,242
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	299	0	299
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	235	0	235
10. EXTERNALLY CONTRACTED SERVICES	33	0	33	6	24	0	66	629	0	758
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	23	0	0	0	23
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	993	0	993	3	12	204	340	144	200	1,896
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	-194	0	0	-194
TOTAL	27,852	0	27,852	2,746	967	852	3,433	4,641	962	41,453
	CENTRAL COMPUTING COSTS:									
	ACADEMIC			484						
	NON-ACADEMIC			483						
	TOTAL			967						

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: LAURENTIAN

	OPERATING					ANCILLARY ENTERPRISES				
	REPAIRS, PURCHASE RENOVATIONS ORDER & REPLACE- MENTS (1)	PURCHASE COMMIT- MENTS (2)	BUDGET APPRO- PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, PURCHASE RENOVATIONS ORDER & REPLACE- MENTS (7)	PURCHASE COMMIT- MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	160	1,995	13	0	2,168	121	0	0	121
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	161	1,155	3	0	1,319	97	0	0	97
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	-1	840	10	0	849	24	0	0	24
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	161	1,155	100	0	1,416	589	0	0	589
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	160	1,995	110	0	2,265	613	0	0	613

ALGOMA



COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: ALGOMA

	GENERAL EXPENDABLE FUNDS					RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (10)	NON- EXPENDABLE TRUST AND ENDOWMENT (11)
	OPERATING UNAPPRO- PRIATED (1)	APPRO- PRIATED (2)	OTHER (NON- CREDIT) (3)	UNAPPRO- PRIATED (4)	ANCILLARY ENTERPRISES APPRO- PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	4,751	0	0	300	0	5,051	0	5	612	7
2. TOTAL EXPENSE (FROM TABLE 3)	4,816	0	0	313	0	5,131	0	5	754	0
3. NET REVENUE (EXPENSE)	-67	0	0	-13	0	-80	0	0	-142	7
4. NET RECONCILING ITEMS	-13	0	0	13	0	0	0	0	1,230	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-80	0	0	0	0	-80	0	0	1,008	7
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-80	0	0	0	0	-80	0	0	1,008	7
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-371	0	0	0	0	-371	0	13	0	455
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-451	0	0	0	0	-451	0	13	1,008	462

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL, 1990
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: ALGOMA

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)		
1. GOVERNMENT GRANTS AND CONTRACTS										
(A) ONTARIO MCU										
(I) FORMULA		2,206	0	0	2,206	0	0	0	2,206	0
(II) EXTRA FORMULA		1,356	0	0	1,356	0	0	0	1,356	0
(III) OTHER MCU GRANTS		128	0	0	128	0	0	612	740	0
(B) OTHER ONTARIO GRANTS		0	0	0	0	0	0	0	0	0
TOTAL ONTARIO GRANTS		3,690	0	0	3,690	0	0	612	4,302	0
(C) FEDERAL		67	0	0	67	0	0	0	67	0
(D) MUNICIPAL		40	0	0	40	0	0	0	40	0
(E) OTHER		0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT		878	0	0	878	0	0	0	878	0
(B) TUITION NON-CREDIT		0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS		0	0	0	0	0	0	0	0	0
3. BORROWINGS		0	0	0	0	0	0	0	0	0
4. DONATIONS		0	0	0	0	0	4	0	4	0
5. NON-GOVT. GRANTS & CONTRACTS		76	0	0	76	0	0	0	76	0
6. SALES OF SERVICE AND PRODUCTS		0	0	300	300	0	0	0	300	0
7. INVESTMENT INCOME		0	0	0	0	0	1	0	1	7
8. MISCELLANEOUS		0	0	0	0	0	0	0	0	0
TOTAL		4,751	0	300	5,051	0	5	612	5,668	7

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: ALGOMA

TYPE OF FUND OBJECT OF EXPENSE		GENERAL FUNDS			RESTRICTED FUNDS			TOTAL (8)	
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)		CAPITAL (7)
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES		2,112 0 1,445	0 0 0	0 0 76	2,112 0 1,521	0 0 0	0 0 0	0 0 0	2,112 0 1,521
TOTAL SALARIES AND WAGES		3,557	0	76	3,633	0	0	0	3,633
2. EMPLOYEE BENEFITS		396	0	11	407	0	0	0	407
TOTAL SALARIES AND BENEFITS		3,953	0	87	4,040	0	0	0	4,040
3. LIBRARY ACQUISITIONS		75	0	0	75	0	0	0	75
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE		27	0	0	27	0	0	0	27
5. OPERATIONAL SUPPLIES AND EXPENSES		186	0	14	200	0	0	0	200
6. COST OF GOODS SOLD		0	0	211	211	0	0	0	211
7. UTILITIES		96	0	0	96	0	0	0	96
8. MUNICIPAL TAXES		26	0	0	26	0	0	0	26
9. RENOVATIONS AND ALTERATIONS		57	0	0	57	0	0	744	801
10. EXTERNALLY CONTRACTED SERVICES		5	0	0	5	0	0	0	5
11. SCHOLARSHIPS, BURSARIES, ETC.		0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS		196	0	0	196	0	0	0	196
13. LAND AND SITE SERVICES		0	0	0	0	0	0	0	0
14. BUILDINGS		0	0	0	0	0	0	0	0
15. MISCELLANEOUS		197	0	1	198	0	5	10	213
16. INTERNAL COST ALLOCATIONS		0	0	0	0	0	0	0	0
TOTAL		4,818	0	313	5,131	0	5	754	5,890

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: ALGOMA

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH			LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
	ALL EXCL. MED (1)	MEDICINE (2)	SUB- TOTAL (3)							
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES	2,112 0 0	0 0 0	2,112 0 0	0 0 405	0 0 105	0 0 166	0 0 573	0 0 183	0 0 13	2,112 0 1,445
TOTAL SALARIES AND WAGES	2,112	0	2,112	405	105	166	573	183	13	3,557
2. EMPLOYEE BENEFITS	208	0	208	55	13	21	68	31	0	396
TOTAL SALARIES AND BENEFITS	2,320	0	2,320	460	118	187	641	214	13	3,953
3. LIBRARY ACQUISITIONS	0	0	0	75	0	0	0	0	0	75
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	0	0	0	5	4	0	7	2	9	27
5. OPERATIONAL SUPPLIES AND EXPENSES	29	0	29	9	26	7	78	36	1	186
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	96	0	96
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	26	0	26
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	57	0	57
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	5	0	5
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	73	0	123	0	0	196
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	43	0	43	3	0	60	67	24	0	197
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	2,392	0	2,392	552	221	254	916	460	23	4,818
CENTRAL COMPUTING COSTS:			ACADEMIC							
			NON-ACADEMIC							
			TOTAL							
				133						
				88						
				221						

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: ALGOMA

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, PURCHASE RENOVATIONS ORDER & REPLACE- MENTS (1)	PURCHASE COMMIT- MENTS (2)	BUDGET APPRO- PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, PURCHASE RENOVATIONS ORDER & REPLACE- MENTS (7)	PURCHASE COMMIT- MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	0	0	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0



NIPissing

2

TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: NIPISSING

	GENERAL EXPENDABLE FUNDS					RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (10)	NON- EXPENDABLE TRUST AND ENDOWMENT (11)
	OPERATING UNAPPRO- PRIATED (1)	APPRO- PRIATED (2)	OTHER (NON- CREDIT) (3)	UNAPPRO- PRIATED (4)	APPRO- PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	10,470	0	406	134	0	11,010	117	20	1,134	11
2. TOTAL EXPENSE (FROM TABLE 3)	9,131	0	406	140	0	9,677	127	13	490	0
3. NET REVENUE (EXPENSE)	1,339	0	0	-6	0	1,333	-10	7	644	11
4. NET RECONCILING ITEMS	25	0	0	6	0	31	0	0	-31	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	1,364	0	0	0	0	1,364	-10	7	613	11
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-1,280	0	0	0	0	-1,280	0	1,280	0	0
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-9	9	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	75	9	0	0	0	84	-10	1,287	613	11
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	172	184	0	0	0	356	79	4,327	662	832
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	247	193	0	0	0	440	69	5,614	1,275	843

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: NIPISSING

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT (9)
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)		
1. GOVERNMENT GRANTS AND CONTRACTS										
(A) ONTARIO MCU										
(I) FORMULA		5,315	0	0	5,315	0	0	0	5,315	0
(II) EXTRA FORMULA		2,048	0	0	2,048	0	0	0	2,048	0
(III) OTHER MCU GRANTS		309	75	134	518	0	0	1,070	1,568	0
(B) OTHER ONTARIO GRANTS		0	28	0	28	0	0	0	28	0
TOTAL ONTARIO GRANTS		7,672	103	134	7,909	0	0	1,070	8,979	0
(C) FEDERAL		0	303	0	303	0	0	0	303	0
(D) MUNICIPAL		0	0	0	0	0	0	0	0	0
(E) OTHER		0	0	0	0	117	0	0	117	0
2. FEES (A) TUITION CREDIT		1,923	0	0	1,923	0	0	0	1,923	0
(B) TUITION NON-CREDIT		0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS		0	0	0	0	0	0	0	0	0
3. BORROWINGS		0	0	0	0	0	0	0	0	0
4. DONATIONS		80	0	0	80	0	20	0	100	0
5. NON-GOVT. GRANTS & CONTRACTS		0	0	0	0	0	0	0	0	0
6. SALES OF SERVICE AND PRODUCTS		0	0	0	0	0	0	0	0	0
7. INVESTMENT INCOME		637	0	0	637	0	0	64	701	11
8. MISCELLANEOUS		158	0	0	158	0	0	0	158	0
TOTAL		10,470	406	134	11,010	117	20	1,134	12,281	11

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: NIPISSING

TYPE OF FUND OBJECT OF EXPENSE	GENERAL FUNDS			RESTRICTED FUNDS				TOTAL (8)
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES	3,902 493 1,699	140 0 0	0 0 0	4,042 493 1,699	0 0 90	0 0 0	0 0 0	4,042 493 1,789
TOTAL SALARIES AND WAGES	6,094	140	0	6,234	90	0	0	6,324
2. EMPLOYEE BENEFITS	680	13	0	693	5	0	0	698
TOTAL SALARIES AND BENEFITS	6,774	153	0	6,927	95	0	0	7,022
3. LIBRARY ACQUISITIONS	212	0	0	212	0	0	0	212
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	163	0	0	163	0	0	0	163
5. OPERATIONAL SUPPLIES AND EXPENSES	970	137	0	1,107	16	0	0	1,123
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0
7. UTILITIES	75	0	0	75	0	0	0	75
8. MUNICIPAL TAXES	48	0	0	48	0	0	0	48
9. RENOVATIONS AND ALTERATIONS	7	0	0	7	0	0	0	7
10. EXTERNALLY CONTRACTED SERVICES	45	0	0	45	0	0	0	45
11. SCHOLARSHIPS, BURSARIES, ETC.	97	0	0	97	0	13	0	110
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	122	0	0	122	0	0	0	122
14. BUILDINGS	0	0	140	140	0	0	490	630
15. MISCELLANEOUS	616	116	0	734	16	0	0	750
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	9,131	406	140	9,677	127	13	490	10,307

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1980
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: NIPissing

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH			LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
	ALL EXCL. MED (1)	MEDICINE (2)	SUB- TOTAL (3)							
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES	3,902 493 0	0 0 0	3,902 493 0	0 0 144	0 0 64	0 0 211	0 0 1,032	0 0 248	0 0 0	3,902 493 1,599
TOTAL SALARIES AND WAGES	4,395	0	4,395	144	64	211	1,032	248	0	6,094
2. EMPLOYEE BENEFITS	487	0	487	15	9	24	114	31	0	680
TOTAL SALARIES AND BENEFITS	4,882	0	4,882	159	73	235	1,146	279	0	6,774
3. LIBRARY ACQUISITIONS	0	0	0	212	0	0	0	0	0	212
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	42	0	42	0	21	0	100	0	0	163
5. OPERATIONAL SUPPLIES AND EXPENSES	435	0	435	33	13	68	271	150	0	970
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	75	0	75
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	48	0	48
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	7	0	7
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	28	17	0	45
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	97	0	0	0	97
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	122	0	122
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	252	0	252	1	2	177	147	39	0	618
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	5,611	0	5,611	405	109	577	1,692	737	0	9,131
CENTRAL COMPUTING COSTS: ACADEMIC 0 NON-ACADEMIC 109 TOTAL 109										

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: NIPissing

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE- MENTS (1)	PURCHASE ORDER COMMIT- MENTS (2)	BUDGET APPRO- PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE- MENTS (7)	PURCHASE ORDER COMMIT- MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	-1	0	10	9	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	-1	0	10	9	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	143	0	3	0	38	184	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	143	0	2	0	48	193	0	0	0	0





HEARST



INSTITUTION: HEARST

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 1

	GENERAL EXPENDABLE FUNDS					SUBTOTAL (6)	RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (10)	NON- EXPENDABLE TRUST AND ENDOWMENT (11)
	OPERATING UNAPPRO- PRIATED (1)	APPRO- PRIATED (2)	OTHER (NON- CREDIT) (3)	UNAPPRO- PRIATED (4)	ANCILLARY ENTERPRISES APPRO- PRIATED (5)		SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)		
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	1,790	0	0	70	0	1,860	0	60	315	2,235	0
2. TOTAL EXPENSE (FROM TABLE 3)	1,828	0	0	61	0	1,889	0	0	145	2,034	0
3. NET REVENUE (EXPENSE)	-38	0	0	9	0	-29	0	60	170	201	0
4. NET RECONCILING ITEMS	9	0	0	-9	0	0	0	-30	0	-30	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-29	0	0	0	0	-29	0	30	170	171	0
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-29	0	0	0	0	-29	0	30	170	171	0
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	143	0	0	0	0	143	0	0	518	661	0
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	114	0	0	0	0	114	0	30	668	832	0

TABLE 2

INSTITUTION: HEARST

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS			RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (8)	NON-EXPENDABLE TRUST AND ENDOWMENT (9)
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)		
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	754	0	0	754	0	0	0	754	0
(II) EXTRA FORMULA	517	0	0	517	0	0	0	517	0
(III) OTHER MCU GRANTS	262	0	0	262	0	60	267	589	0
(B) OTHER ONTARIO GRANTS	0	0	0	0	0	0	0	0	0
TOTAL ONTARIO GRANTS	1,533	0	0	1,533	0	60	267	1,860	0
(C) FEDERAL	0	0	0	0	0	0	0	0	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	191	0	0	191	0	0	0	191	0
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	7	0	18	25	0	0	0	25	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	0	0	0	0	0	0	0	0	0
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	0	0	0	0	0
6. SALES OF SERVICE AND PRODUCTS	0	0	52	52	0	0	0	52	0
7. INVESTMENT INCOME	23	0	0	23	3	0	48	71	0
8. MISCELLANEOUS	36	0	0	36	0	0	0	36	0
TOTAL	1,790	0	70	1,860	0	60	315	2,235	0

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: HEARST

TYPE OF FUND OBJECT OF EXPENSE		GENERAL FUNDS			RESTRICTED FUNDS				
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES		692 7 446	0 0 0	0 0 5	692 7 451	0 0 0	0 0 0	0 0 0	692 7 451
TOTAL SALARIES AND WAGES		1,145	0	5	1,150	0	0	0	1,150
2. EMPLOYEE BENEFITS		143	0	0	143	0	0	0	143
TOTAL SALARIES AND BENEFITS		1,288	0	5	1,293	0	0	0	1,293
3. LIBRARY ACQUISITIONS		46	0	0	46	0	0	0	46
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE		92	0	0	92	0	0	0	92
5. OPERATIONAL SUPPLIES AND EXPENSES		128	0	0	128	0	0	0	128
6. COST OF GOODS SOLD		0	0	56	56	0	0	0	56
7. UTILITIES		38	0	0	38	0	0	0	38
8. MUNICIPAL TAXES		2	0	0	2	0	0	0	2
9. RENOVATIONS AND ALTERATIONS		35	0	0	35	0	0	0	35
10. EXTERNALLY CONTRACTED SERVICES		1	0	0	1	0	0	0	1
11. SCHOLARSHIPS, BURSARIES, ETC.		0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS		0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES		0	0	0	0	0	0	0	0
14. BUILDINGS		0	0	0	0	0	0	0	0
15. MISCELLANEOUS		198	0	0	198	0	0	145	343
16. INTERNAL COST ALLOCATIONS		0	0	0	0	0	0	0	0
TOTAL		1,828	0	61	1,889	0	0	145	2,034

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: HEARST

FUNCTIONAL AREA OBJECT OF EXPENSE	INSTRUCTION AND RESEARCH			LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
	ALL EXCL. MED (1)	MEDICINE (2)	SUB- TOTAL (3)							
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES	692 7 99	0 0 0	692 7 99	0 0 82	0 0 0	0 0 0	0 0 235	0 0 30	0 0 0	692 7 446
TOTAL SALARIES AND WAGES	798	0	798	82	0	0	235	30	0	1,145
2. EMPLOYEE BENEFITS	98	0	98	6	0	0	35	4	0	143
TOTAL SALARIES AND BENEFITS	896	0	896	88	0	0	270	34	0	1,288
3. LIBRARY ACQUISITIONS	0	0	0	46	0	0	0	0	0	46
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	54	0	54	6	0	0	32	0	0	92
5. OPERATIONAL SUPPLIES AND EXPENSES	57	0	57	1	0	0	70	0	0	128
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	38	0	38
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	2	0	2
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	35	0	35
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	1	0	1
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	166	0	166	0	0	0	28	4	0	198
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	1,173	0	1,173	141	0	0	400	114	0	1,828
CENTRAL COMPUTING COSTS:			ACADEMIC	0						
			NON-ACADEMIC	0						
			TOTAL	0						

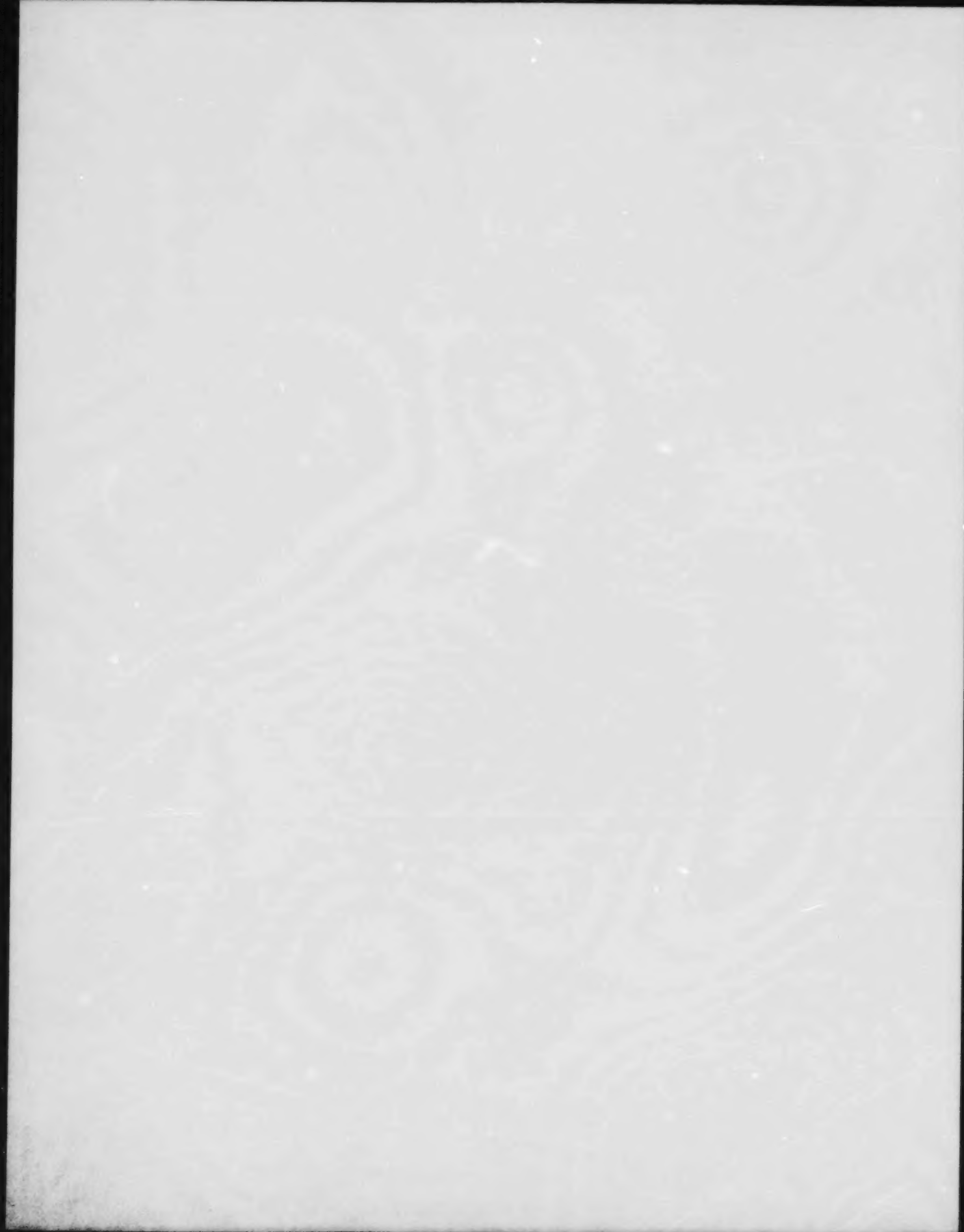
TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: HEARST

	OPERATING					ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE- MENTS (1)	PURCHASE ORDER COMMIT- MENTS (2)	BUDGET APPRO- PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE- MENTS (7)	PURCHASE ORDER COMMIT- MENTS (8)	OTHER (9)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	0	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0

McMASTER



INSTITUTION: McMASTER

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 1

	GENERAL EXPENDABLE FUNDS					RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (10)	NON- EXPENDABLE TRUST AND ENDOWMENT (11)
	OPERATING UNAPPRO- PRIATED (1)	APPRO- PRIATED (2)	OTHER (NON- CREDIT) (3)	UNAPPRO- PRIATED (4)	APPRO- PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	141,648	0	982	20,248	0	162,878	64,135	29,401	9,762	3,983
2. TOTAL EXPENSE (FROM TABLE 3)	141,606	0	949	19,238	0	161,793	66,682	25,500	6,808	0
3. NET REVENUE (EXPENSE)	42	0	33	1,010	0	1,085	-2,547	3,901	2,954	3,983
4. NET RECONCILING ITEMS	-537	0	-33	-369	0	-939	0	0	369	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-495	0	0	841	0	146	-2,547	3,901	3,323	3,983
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	209	0	0	-84	0	125	1,215	-5,413	4,073	0
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	703	-703	0	-557	557	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	417	-703	0	0	557	271	-1,332	-1,512	7,396	3,983
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-33	5,527	0	0	980	6,474	16,769	13,466	20,788	79,355
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	384	4,824	0	0	1,537	6,745	15,437	11,954	28,184	83,338

Note: In addition to the above revenue and expenses, \$3,792 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and were expended as salary payments to the members of academic staff who provided services.

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1980
(IN THOUSANDS OF DOLLARS)

INSTITUTION: McMASTER

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS			RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT (9)
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)		
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA		96,469	0	0	96,469	0	0	0	0
(II) EXTRA FORMULA		5,826	0	0	5,826	0	0	0	0
(III) OTHER MCU GRANTS		4,611	0	369	4,980	959	0	7,021	0
(B) OTHER ONTARIO GRANTS		0	0	0	0	12,581	0	0	0
	TOTAL ONTARIO GRANTS	106,906	0	369	107,275	13,540	0	7,021	0
(C) FEDERAL		0	0	0	0	37,427	0	0	0
(D) MUNICIPAL		0	0	0	0	6	0	0	0
(E) OTHER		0	0	0	0	0	0	0	0
2. FEES	(A) TUITION CREDIT	22,565	0	0	22,565	0	0	0	0
	(B) TUITION NON-CREDIT	0	982	0	982	0	0	0	0
	(C) MISCELLANEOUS	1,212	0	4,095	5,307	0	0	0	0
3. BORROWINGS		0	0	0	0	0	0	0	0
4. DONATIONS		0	0	0	0	1,215	20,838	0	924
5. NON-GOVT. GRANTS & CONTRACTS		0	0	0	0	11,885	0	0	0
6. SALES OF SERVICE AND PRODUCTS		0	0	14,907	14,907	0	0	0	0
7. INVESTMENT INCOME		3,217	0	0	3,217	62	8,563	2,480	3,059
8. MISCELLANEOUS		7,748	0	877	8,625	0	0	261	0
TOTAL		141,648	982	20,248	162,878	64,135	29,401	9,762	3,983

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: McMASTER

OBJECT OF EXPENSE	TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			TOTAL (8)
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES		50,190 6,530 39,819	393 0 221	0 0 7,101	50,583 6,530 47,141	14,110 0 20,493	4,249 0 6,503	0 0 0	68,942 6,530 74,137
TOTAL SALARIES AND WAGES		96,539	614	7,101	104,254	34,603	10,752	0	149,609
2. EMPLOYEE BENEFITS		12,262	40	804	13,106	2,991	2,462	0	18,559
TOTAL SALARIES AND BENEFITS		108,801	654	7,905	117,360	37,594	13,214	0	168,168
3. LIBRARY ACQUISITIONS		5,022	0	0	5,022	0	338	0	5,360
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE		5,505	0	223	5,728	7,529	1,976	0	15,233
5. OPERATIONAL SUPPLIES AND EXPENSES		13,231	285	-470	13,046	17,757	6,157	0	36,860
6. COST OF GOODS SOLD		0	0	8,896	8,896	0	0	0	8,896
7. UTILITIES		4,598	0	999	5,597	20	52	0	5,669
8. MUNICIPAL TAXES		905	0	46	951	0	0	0	951
9. RENOVATIONS AND ALTERATIONS		163	0	274	437	0	0	6,808	7,245
10. EXTERNALLY CONTRACTED SERVICES		2,037	0	0	2,037	0	0	0	2,037
11. SCHOLARSHIPS, BURSARIES, ETC.		0	0	0	0	0	3,127	0	3,127
12. PRINCIPAL AND INTEREST REPAYMENTS		0	0	597	597	0	0	0	597
13. LAND AND SITE SERVICES		15	0	0	15	0	0	0	15
14. BUILDINGS		0	0	0	0	0	0	0	0
15. MISCELLANEOUS		1,931	10	166	2,107	3,762	636	0	6,525
16. INTERNAL COST ALLOCATIONS		-802	0	802	0	0	0	0	0
TOTAL		141,606	949	19,238	161,793	66,682	25,500	6,808	260,783

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: McMASTER

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH			LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
	ALL EXCL. MED (1)	MEDICINE (2)	SUB- TOTAL (3)							
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES	42,560 6,530 11,034	7,630 0 3,390	50,190 6,530 14,424	0 0 5,182	0 0 3,312	0 0 2,851	0 0 5,757	0 0 5,626	0 0 1,667	50,190 6,530 36,819
TOTAL SALARIES AND WAGES	60,124	11,020	71,144	5,182	3,312	2,851	5,757	6,626	1,667	96,539
2. EMPLOYEE BENEFITS	7,096	2,043	9,139	711	437	203	802	768	202	12,262
TOTAL SALARIES AND BENEFITS	67,220	13,063	80,283	5,893	3,749	3,054	6,559	7,394	1,869	108,801
3. LIBRARY ACQUISITIONS	0	0	0	5,022	0	0	0	0	0	5,022
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	3,819	250	4,069	332	176	-11	706	145	88	5,505
5. OPERATIONAL SUPPLIES AND EXPENSES	5,557	1,163	6,720	682	855	500	1,688	1,712	874	13,231
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	4,598	0	4,598
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	905	0	905
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	163	0	163
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	2,037	0	2,037
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	15	0	15
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	673	274	947	32	67	46	86	170	563	1,831
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	-33	-569	0	0	-602
TOTAL	77,269	14,750	92,019	11,961	4,847	3,556	8,670	17,139	3,414	141,606

CENTRAL COMPUTING COSTS:	ACADEMIC	NON-ACADEMIC
	3,085	1,762
TOTAL	4,847	

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1980
(IN THOUSANDS OF DOLLARS)

INSTITUTION: McMASTER

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE- MENTS (1)	PURCHASE ORDER COMMIT- MENTS (2)	BUDGET APPRO- PRIATIONS (3)	SELF INSURANCE (4)	OTHER* (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE- MENTS (7)	PURCHASE ORDER COMMIT- MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	1,449	0	490	1,939	893	0	0	893
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	1,721	26	895	2,642	336	0	0	336
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	-272	-26	-405	-703	557	0	0	557
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	91	0	1,753	461	3,222	5,527	980	0	0	980
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	91	0	1,481	435	2,817	4,824	1,537	0	0	1,537

* Other Operating funds are for the library catalogue system, \$1,965 thousand; instruction in humanities and social science, \$490 thousand; and scholarship fund, \$362 thousand.

O.C.A.



TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 31 MAY 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: ONTARIO COLLEGE OF ART

	GENERAL EXPENDABLE FUNDS						SUBTOTAL (6)	RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (10)	NON- EXPENDABLE TRUST AND ENDOWMENT (11)
	OPERATING			ANCILLARY ENTERPRISES				SPONSORED TRUST AND RESEARCH ENDOWMENT (8)	CAPITAL (9)			
	UNAPPRO- PRIATED (1)	APPRO- PRIATED (2)	OTHER (NON- CREDIT) (3)	UNAPPRO- PRIATED (4)	APPRO- PRIATED (5)							
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	13,619	0	0	0	457	0	14,076	0	124	176	14,376	4
2. TOTAL EXPENSE (FROM TABLE 3)	13,801	0	0	0	358	0	14,159	0	127	885	15,171	0
3. NET REVENUE (EXPENSE)	-182	0	0	0	99	0	-83	0	-3	-709	-795	4
4. NET RECONCILING ITEMS	-288	0	0	0	-99	0	-387	0	0	342	-45	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-470	0	0	0	0	0	-470	0	-	-367	-840	4
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-280	0	0	0	0	0	-280	0	0	280	0	0
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	125	-125	0	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-625	-125	0	0	0	0	-750	0	-3	-87	-840	4
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-101	125	0	0	0	0	24	0	73	58	155	42
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-726	0	0	0	0	0	-726	0	70	-29	-665	46

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 31 MAY 1990
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: ONTARIO COLLEGE OF ART

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)		
1. GOVERNMENT GRANTS AND CONTRACTS	(A) ONTARIO MCU									
	(I) FORMULA	9,357	0	0	9,357	0	0	0	9,357	0
	(II) EXTRA FORMULA	462	0	0	462	0	0	0	462	0
	(III) OTHER MCU GRANTS	126	0	0	126	0	0	119	245	0
	(B) OTHER ONTARIO GRANTS	0	0	0	0	0	0	0	0	0
	TOTAL ONTARIO GRANTS	9,945	0	0	9,945	0	0	119	10,064	0
(C) FEDERAL		0	0	0	0	0	0	0	0	0
(D) MUNICIPAL		0	0	0	0	0	0	0	0	0
(E) OTHER		0	0	0	0	0	0	0	0	0
2. FEES	(A) TUITION CREDIT	2,767	0	0	2,767	0	0	0	2,767	0
	(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0	0
	(C) MISCELLANEOUS	302	0	0	302	0	0	0	302	0
3. BORROWINGS		0	0	0	0	0	0	0	0	0
4. DONATIONS		221	0	0	221	0	119	28	368	0
5. NON-GOVT. GRANTS & CONTRACTS		29	0	0	29	0	0	0	29	0
6. SALES OF SERVICE AND PRODUCTS		0	0	457	457	0	0	0	457	0
7. INVESTMENT INCOME		309	0	0	309	0	5	29	343	4
8. MISCELLANEOUS		46	0	0	46	0	0	0	46	0
TOTAL		13,619	0	457	14,076	0	124	176	14,376	4

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 31 MAY 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: ONTARIO COLLEGE OF ART

OBJECT OF EXPENSE	TYPE OF FUND	GENERAL FUNDS			RESTRICTED FUNDS			TOTAL (8)	
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)		CAPITAL (7)
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES		6,191 736 2,895	0 0 0	0 0 90	6,191 736 2,985	0 0 0	0 0 0	0 0 0	6,191 736 2,985
TOTAL SALARIES AND WAGES		9,822	0	90	9,912	0	0	0	9,912
2. EMPLOYEE BENEFITS		1,090	0	7	1,097	0	0	0	1,097
TOTAL SALARIES AND BENEFITS		10,912	0	97	11,009	0	0	0	11,009
3. LIBRARY ACQUISITIONS		69	0	0	69	0	0	0	69
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE		61	0	0	61	0	0	582	643
5. OPERATIONAL SUPPLIES AND EXPENSES		898	0	0	898	0	0	24	922
6. COST OF GOODS SOLD		0	0	261	261	0	0	0	261
7. UTILITIES		409	0	0	409	0	0	0	409
8. MUNICIPAL TAXES		96	0	0	96	0	0	0	96
9. RENOVATIONS AND ALTERATIONS		58	0	0	58	0	0	279	337
10. EXTERNALLY CONTRACTED SERVICES		316	0	0	316	0	0	0	316
11. SCHOLARSHIPS, BURSARIES, ETC.		0	0	0	0	0	127	0	127
12. PRINCIPAL AND INTEREST REPAYMENTS		0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES		0	0	0	0	0	0	0	0
14. BUILDINGS		0	0	0	0	0	0	0	0
15. MISCELLANEOUS		982	0	0	982	0	0	0	982
16. INTERNAL COST ALLOCATIONS		0	0	0	0	0	0	0	0
TOTAL		13,601	0	358	14,159	0	127	885	15,171

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 31 MAY 1990
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: ONTARIO COLLEGE OF ART

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH			LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
	ALL EXCL. MED (1)	MEDICINE (2)	SUB- TOTAL (3)							
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES	5,191 736 277	0 0 0	6,191 736 277	0 0 412	0 0 0	0 0 189	0 0 1,365	0 0 435	0 0 217	6,191 736 2,895
TOTAL SALARIES AND WAGES	7,204	0	7,204	412	0	189	1,365	435	217	9,822
2. EMPLOYEE BENEFITS	781	0	781	56	0	26	148	58	21	1,090
TOTAL SALARIES AND BENEFITS	7,985	0	7,985	468	0	215	1,513	493	238	10,912
3. LIBRARY ACQUISITIONS	0	0	0	69	0	0	0	0	0	69
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	8	0	8	0	0	0	42	11	0	61
5. OPERATIONAL SUPPLIES AND EXPENSES	519	0	519	51	0	6	160	141	21	898
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	409	0	409
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	86	0	86
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	58	0	58
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	316	0	316
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	343	0	343	3	0	0	110	283	243	982
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	8,655	0	8,655	591	0	221	1,825	1,807	502	13,801
CENTRAL COMPUTING COSTS:				ACADEMIC						
				NON-ACADEMIC						
				TOTAL						

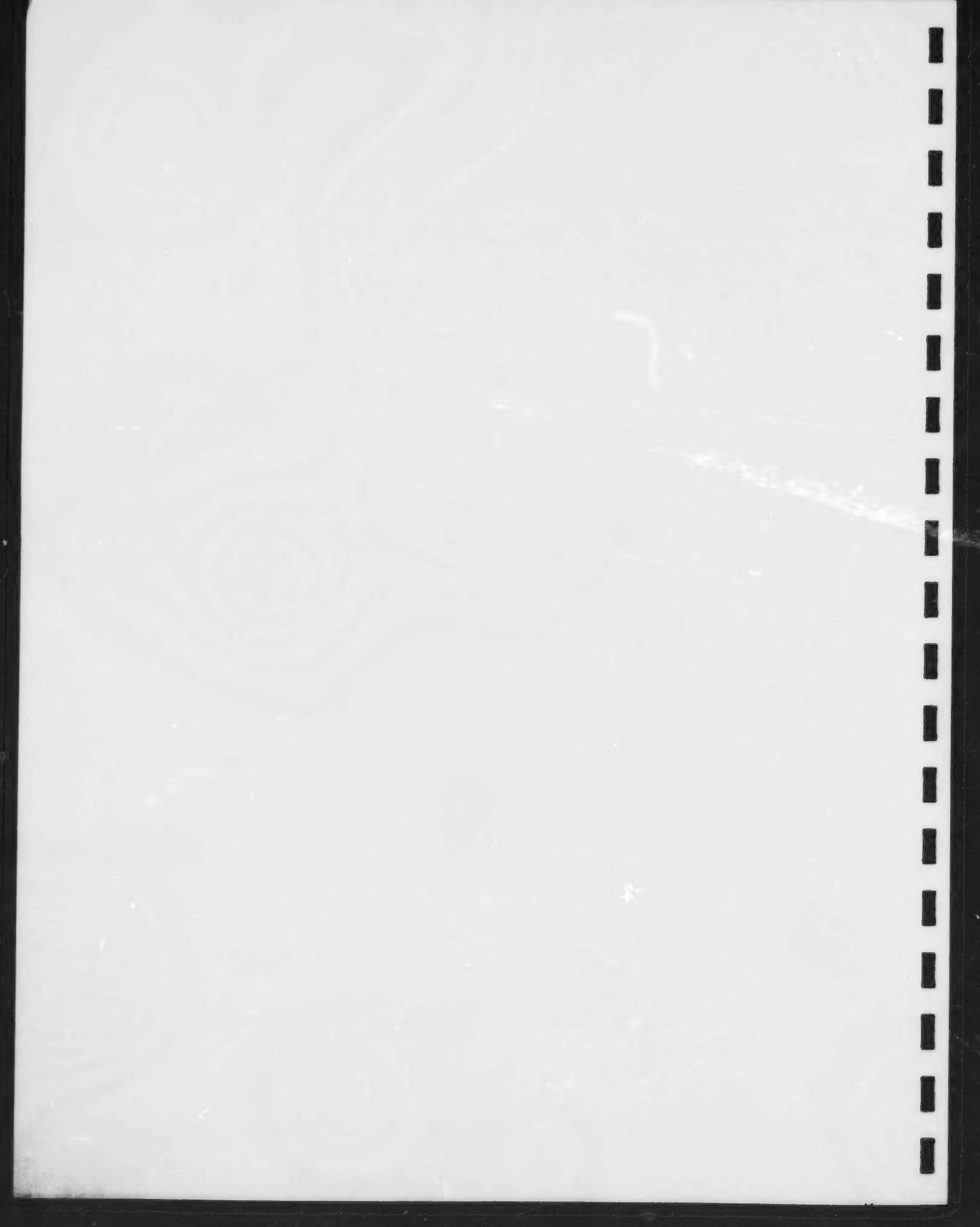
TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 31 MAY 1980
(IN THOUSANDS OF DOLLARS)

INSTITUTION: ONTARIO COLLEGE OF ART

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, PURCHASE RENOVATIONS & REPLACE- MENTS (1)	PURCHASE ORDER COMMIT- MENTS (2)	BUDGET APPRO- PRIATIONS (3)	SELF INSURANCE (4)	OTHER* (5)	TOTAL (6)	REPAIRS, PURCHASE RENOVATIONS & REPLACE- MENTS (7)	PURCHASE ORDER COMMIT- MENTS (8)	OTHER* (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	-125	-125	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	-125	-125	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	125	125	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0

* Other operating funds are for sabbaticals.



O.I.S.E.



TABLE 1

COMBINED REVENUE AND EXPENSE AND CHARGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1980
(IN THOUSANDS OF DOLLARS)

INSTITUTION: OISE

	GENERAL EXPENDABLE FUNDS					SUBTOTAL (6)	RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (10)	NON- EXPENDABLE TRUST AND ENDOWMENT (11)
	OPERATING		ARCILLARY ENTERPRISES		SPONSORED TRUST AND RESEARCH ENDOWMENT (8)		CAPITAL (9)				
	UNAPPRO- PRIATED (1) (2)	OTHER (NON- CREDIT) (3)	UNAPPRO- PRIATED (4)	APPRO- PRIATED (5)							
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	29,550	0	304	3,666	0	33,540	3,667	76	0	37,283	0
2. TOTAL EXPENSE (FROM TABLE 3)	29,648	0	304	3,067	0	33,039	3,667	66	0	36,772	0
3. NET REVENUE (EXPENSE)	-98	0	0	599	0	501	0	10	0	511	0
4. NET RECONCILING ITEMS	0	0	0	0	0	0	0	0	0	0	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-98	0	0	599	0	501	0	10	0	511	0
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	646	0	0	-646	0	0	0	0	0	0	0
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-141	141	0	47	-47	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	407	141	0	0	-47	501	0	10	0	511	0
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-667	3,722	0	0	-484	2,561	0	161	0	2,742	90
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-260	3,863	0	0	-541	3,062	0	191	0	3,253	90

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: OISE

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS			RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (8)	NON-EXPENDABLE TRUST AND ENDOWMENT (9)
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)		
1. GOVERNMENT GRANTS AND CONTRACTS	(A) ONTARIO MCU								
	(I) FORMULA	20,001	0	0	20,001	0	0	0	0
	(II) EXTRA FORMULA	1,112	0	0	1,112	0	0	0	0
	(III) OTHER MCU GRANTS	559	0	0	559	0	0	0	0
	(B) OTHER ONTARIO GRANTS	4,807	0	0	4,807	934	0	0	0
	TOTAL ONTARIO GRANTS	26,479	0	0	26,479	934	0	0	0
	(C) FEDERAL	35	0	0	35	1,501	0	0	0
	(D) MUNICIPAL	0	0	0	0	129	0	0	0
	(E) OTHER	0	0	0	0	106	0	0	0
	2. FEES (A) TUITION CREDIT	2,400	0	0	2,400	0	0	0	0
(B) TUITION NON-CREDIT	0	304	0	304	0	0	0	0	
(C) MISCELLANEOUS	0	0	0	0	0	0	0	0	
3. BORROWINGS	0	0	0	0	0	0	0	0	
4. DONATIONS	0	0	0	0	0	40	0	0	
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	989	0	0	0	
6. SALES OF SERVICE AND PRODUCTS	0	0	3,686	3,686	0	0	0	0	
7. INVESTMENT INCOME	515	0	0	515	0	36	0	0	
8. MISCELLANEOUS	121	0	0	121	8	0	0	0	
TOTAL	29,550	304	3,686	33,540	3,667	76	0	0	

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: OISE

OBJECT OF EXPENSE	TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			TOTAL (8)
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	
1. SALARIES AND WAGES		11,036	0	0	11,036	241	0	0	11,277
(A) ACADEMIC RANKS		2,487	0	0	2,487	1,156	0	0	3,643
(B) OTHER INSTRUCTION AND RESEARCH		7,308	266	1,265	8,839	714	0	0	9,553
(C) OTHER SALARIES AND WAGES									
TOTAL SALARIES AND WAGES		20,831	266	1,265	22,362	2,113	0	0	24,475
2. EMPLOYEE BENEFITS		2,850	38	168	3,056	246	0	0	3,302
TOTAL SALARIES AND BENEFITS		23,681	304	1,433	25,418	2,359	0	0	27,777
3. LIBRARY ACQUISITIONS		176	0	0	176	0	0	0	176
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE		674	0	193	867	82	0	0	949
5. OPERATIONAL SUPPLIES AND EXPENSES		447	0	455	902	267	57	0	1,226
6. COST OF GOODS SOLD		0	0	884	884	0	0	0	884
7. UTILITIES		422	0	0	422	2	0	0	424
8. MUNICIPAL TAXES		58	0	0	58	0	0	0	58
9. RENOVATIONS AND ALTERATIONS		76	0	0	76	0	0	0	76
10. EXTERNALLY CONTRACTED SERVICES		2,858	0	3	2,861	3	0	0	2,864
11. SCHOLARSHIPS, BURSARIES, ETC.		681	0	0	681	26	9	0	716
12. PRINCIPAL AND INTEREST REPAYMENTS		0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES		0	0	0	0	0	0	0	0
14. BUILDINGS		0	0	0	0	0	0	0	0
15. MISCELLANEOUS		923	0	119	1,042	570	0	0	1,612
16. INTERNAL COST ALLOCATIONS		-348	0	0	-348	348	0	0	0
TOTAL		29,648	304	3,087	33,039	3,667	66	0	36,772

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1980
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: OISE

FUNCTIONAL AREA		INSTRUCTION AND RESEARCH			LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB- TOTAL (3)								
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES	11,036 2,487 2,164	0 0 0	11,036 2,487 2,164	0 0 0	0 0 1,384	0 0 458	0 0 0	0 0 2,809	0 0 433	0 0 60	11,036 2,487 7,308
TOTAL SALARIES AND WAGES	15,687	0	15,687	0	1,384	458	0	2,809	433	60	20,831
2. EMPLOYEE BENEFITS	2,084	0	2,084	0	200	66	0	434	57	9	2,850
TOTAL SALARIES AND BENEFITS	17,771	0	17,771	0	1,584	524	0	3,243	490	69	23,681
3. LIBRARY ACQUISITIONS	0	0	0	0	176	0	0	0	0	0	176
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	282	0	282	282	102	89	0	97	104	0	674
5. OPERATIONAL SUPPLIES AND EXPENSES	205	0	205	205	59	35	0	139	2	7	447
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	0	422	0	422
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	0	58	0	58
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	0	76	0	76
10. EXTERNALLY CONTRACTED SERVICES	5	0	5	5	45	142	0	437	2,229	0	2,858
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	681	0	0	0	681
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	565	0	565	565	1	1	0	329	26	1	923
16. INTERNAL COST ALLOCATIONS	-12	0	-12	-12	0	-98	0	-238	0	0	-348
TOTAL	18,816	0	18,816	18,816	1,967	693	681	4,007	3,407	77	29,648
CENTRAL COMPUTING COSTS:											
ACADEMIC 554											
NON-ACADEMIC 139											
TOTAL 693											

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1980
(IN THOUSANDS OF DOLLARS)

INSTITUTION: OISE

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE- MENTS (1)	PURCHASE ORDER COMMIT- MENTS (2)	BUDGET APPRO- PRIATIONS (3)	SELF INSURANCE (4)	OTHER* (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE- MENTS (7)	PURCHASE ORDER COMMIT- MENTS (8)	OTHER** (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	93	0	1,170	0	0	1,263	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	86	0	1,036	0	0	1,122	0	0	47	47
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	7	0	134	0	0	141	0	0	-47	-47
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	924	0	1,036	0	1,762	3,722	0	0	-494	-494
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	931	0	1,170	0	1,762	3,863	0	0	-541	-541

* Other Operating funds are for revenue stabilization.

** Other Ancillary funds are for budget appropriations.



OTTAWA



COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: OTTAWA

	GENERAL EXPENDABLE FUNDS					SUBTOTAL (6)	RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (10)	NON- EXPENDABLE TRUST AND ENDOWMENT (11)
	OPERATING UNAPPRO- PRIATED (1)	APPRO- PRIATED (2)	OTHER (NON- CREDIT) (3)	UNAPPRO- PRIATED (4)	ANCILLARY ENTERPRISES APPRO- PRIATED (5)		SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)		
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	174,720	0	602	10,486	0	185,818	41,086	11,693	6,620	245,417	1,385
2. TOTAL EXPENSE (FROM TABLE 3)	157,624	0	530	10,788	0	168,942	41,106	12,502	5,627	228,177	0
3. NET REVENUE (EXPENSE)	17,096	0	72	-292	0	16,876	-20	-809	1,193	17,240	1,385
4. NET RECONCILING ITEMS	-624	0	-72	696	0	0	-3,265	3,265	-1,062	-1,062	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	16,472	0	0	404	0	16,876	-3,285	2,456	131	16,178	1,385
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-1,152	0	0	-165	0	-1,317	-19	22	1,536	222	-222
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-14,935	14,935	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	385	14,935	0	239	0	15,559	-3,304	2,478	1,667	16,400	1,163
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	1,907	7,756	0	826	0	10,489	30,922	4,949	8,080	54,440	7,174
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	2,292	22,691	0	1,065	0	26,048	27,618	7,427	9,747	70,840	8,337

Note: In addition to the above revenue and expenses, \$3,611 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and were expended as salary payments to the members of academic staff who provided services.

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: OTTAWA

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT (9)
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)		
1. GOVERNMENT GRANTS AND CONTRACTS										
(A) ONTARIO MCU										
(I) FORMULA		109,577	0	0	109,577	0	0	0	109,577	0
(II) EXTRA FORMULA		22,730	0	0	22,730	0	0	0	22,730	0
(III) OTHER MCU GRANTS		7,231	0	0	7,231	0	0	5,480	12,711	0
(B) OTHER ONTARIO GRANTS		967	0	0	967	5,002	4,485	0	10,454	0
TOTAL ONTARIO GRANTS		140,505	0	0	140,505	5,002	4,485	5,480	155,472	0
(C) FEDERAL		0	0	0	0	21,052	1,310	0	22,362	450
(D) MUNICIPAL		0	0	0	0	0	0	0	0	0
(E) OTHER		0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT		28,010	0	0	28,010	0	0	0	28,010	0
(B) TUITION NON-CREDIT		0	602	0	602	0	0	0	602	0
(C) MISCELLANEOUS		1,704	0	5,072	6,776	0	0	0	6,776	0
3. BORROWINGS		0	0	0	0	0	0	0	0	0
4. DONATIONS		145	0	0	145	1,432	5,602	176	7,555	98
5. NON-GOVT. GRANTS & CONTRACTS		0	0	0	0	11,941	15	0	11,956	0
6. SALES OF SERVICE AND PRODUCTS		0	0	4,418	4,418	0	0	0	4,418	0
7. INVESTMENT INCOME		2,930	0	2	2,932	1,659	81	876	5,548	837
8. MISCELLANEOUS		1,426	0	1,004	2,430	0	0	288	2,718	0
TOTAL		174,720	602	10,496	185,818	41,086	11,693	6,820	245,417	1,385

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: OTTAWA

OBJECT OF EXPENSE	TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES									
(A) ACADEMIC RANKS		65,483	46	0	65,529	4,841	1,609	0	71,979
(B) OTHER INSTRUCTION AND RESEARCH		6,423	182	0	6,605	8,748	1,299	0	16,652
(C) OTHER SALARIES AND WAGES		45,302	24	3,080	48,406	6,699	3,000	0	58,105
TOTAL SALARIES AND WAGES		117,208	252	3,080	120,540	20,288	5,908	0	146,736
2. EMPLOYEE BENEFITS		3,554	4	289	3,857	1,506	426	0	5,789
TOTAL SALARIES AND BENEFITS		120,762	256	3,379	124,397	21,794	6,334	0	152,525
3. LIBRARY ACQUISITIONS		2,776	0	0	2,776	30	186	0	2,994
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE		6,149	6	386	6,541	5,006	777	78	12,402
5. OPERATIONAL SUPPLIES AND EXPENSES		9,124	56	666	9,846	6,182	1,843	0	17,891
6. COST OF GOODS SOLD		0	0	290	290	0	0	0	290
7. UTILITIES		5,095	0	1,272	6,367	21	42	0	6,430
8. MUNICIPAL TAXES		1,214	0	120	1,334	0	0	0	1,334
9. RENOVATIONS AND ALTERATIONS		2,162	0	397	2,559	154	53	5,419	8,185
10. EXTERNALLY CONTRACTED SERVICES		4,754	0	1,060	5,814	0	0	0	5,814
11. SCHOLARSHIPS, BURSARIES, ETC.		1,241	0	0	1,241	2,077	1,147	0	4,465
12. PRINCIPAL AND INTEREST REPAYMENTS		393	0	2,574	2,967	0	0	0	2,967
13. LAND AND SITE SERVICES		0	0	0	0	0	0	0	0
14. BUILDINGS		0	0	0	0	0	0	0	0
15. MISCELLANEOUS		6,606	212	644	7,462	3,453	1,845	130	12,890
16. INTERNAL COST ALLOCATIONS		-2,654	0	0	-2,654	2,379	275	0	0
TOTAL		157,624	530	10,768	168,942	41,106	12,502	5,627	228,177

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: OTTAWA

FUNCTIONAL AREA OBJECT OF EXPENSE	INSTRUCTION AND RESEARCH			LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
	ALL EXCL. MED (1)	MEDICINE (2)	SUB- TOTAL (3)							
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES	57,313 6,145 15,264	8,170 278 3,651	65,483 6,423 18,915	0 0 5,986	0 0 3,447	0 0 2,360	0 0 7,842	0 0 5,761	0 0 991	65,483 6,423 45,302
TOTAL SALARIES AND WAGES	78,722	12,099	90,821	5,986	3,447	2,360	7,842	5,761	991	117,208
2. EMPLOYEE BENEFITS	1,477	376	1,853	820	471	7	116	254	33	3,554
TOTAL SALARIES AND BENEFITS	80,199	12,475	92,674	6,806	3,918	2,367	7,958	6,015	1,024	120,762
3. LIBRARY ACQUISITIONS	0	0	0	2,778	0	0	0	0	0	2,778
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	3,698	252	3,950	354	967	135	492	142	109	6,149
5. OPERATIONAL SUPPLIES AND EXPENSES	3,328	452	3,780	166	1,057	332	1,364	435	1,990	9,124
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	5,095	0	5,095
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	1,214	0	1,214
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	2,162	0	2,162
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	4,754	0	4,754
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	1,241	0	0	0	1,241
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	393	393
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	2,337	194	2,531	89	81	348	1,211	684	1,662	6,606
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	-2,654	0	0	-2,654
TOTAL	89,562	13,373	102,935	10,193	6,023	4,423	8,371	20,501	5,178	157,624
	CENTRAL COMPUTING COSTS:									
	ACADEMIC			4,041						
	NON-ACADEMIC			1,982						
	TOTAL			6,023						

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: OTTAWA

	OPERATING					ANCILLARY ENTERPRISES				
	REPAIRS, RENOVATIONS & REPLACE- MENTS (1)	PURCHASE ORDER COMMIT- MENTS (2)	BUDGET APPRO- PRIATIONS (3)	SELF INSURANCE (4)	OTHER* (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE- MENTS (7)	PURCHASE ORDER COMMIT- MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	3,043	5,531	0	12,416	20,990	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	2,258	3,792	0	5	6,055	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	785	1,739	0	12,411	14,935	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	2,258	3,792	0	1,706	7,756	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	3,043	5,531	0	14,117	22,691	0	0	0	0

* Other Operating funds are for pensions, \$12,220 thousand; a computer, \$640 thousand; sports services, \$382 thousand; investment in subsidiary companies, \$192 thousand; health services, \$184 thousand; financial aid, \$150 thousand; ordinaire, \$250 thousand; and short courses, \$119 thousand.



QUEEN'S



INSTITUTION: QUEEN'S

TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

	GENERAL EXPENDABLE FUNDS					RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (10)	NON- EXPENDABLE TRUST AND ENDOWMENT (11)
	OPERATING UNAPPRO- PRIATED (1)	APPRO- PRIATED (2)	OTHER (NON- CREDIT) (3)	UNAPPRO- PRIATED (4)	APPRO- PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	140,664	0	740	26,010	0	167,414	48,946	28,063	10,728	5,638
2. TOTAL EXPENSE (FROM TABLE 3)	142,442	0	740	21,568	0	164,780	46,700	26,239	11,352	0
3. NET REVENUE (EXPENSE)	-1,778	0	0	4,412	0	2,634	2,246	2,824	-624	5,638
4. NET RECONCILING ITEMS	0	0	0	6	0	6	0	0	2,325	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-1,778	0	0	4,418	0	2,640	2,246	2,824	1,701	5,638
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	628	0	0	-2,375	0	-1,747	1,712	-7,616	7,641	10
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	880	-880	0	-355	355	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-270	-880	0	1,668	355	893	3,956	-4,782	9,342	5,646
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-3,667	6,981	0	-118	1,384	4,580	14,725	25,725	8,322	68,824
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-3,937	6,101	0	1,570	1,739	5,473	18,683	20,933	17,664	74,472

Note: In addition to the above revenue and expenses, \$2,616 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and were expended as salary payments to the members of academic staff who provided services.

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: QUEEN'S

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT (9)
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)		
1. GOVERNMENT GRANTS AND CONTRACTS										
(A) ONTARIO MCU										
(I) FORMULA		100,357	0	0	100,357	0	0	0	100,357	0
(II) EXTRA FORMULA		7,460	0	0	7,460	0	0	0	7,460	0
(III) OTHER MCU GRANTS		5,717	0	148	5,865	0	0	1,951	7,816	0
(B) OTHER ONTARIO GRANTS		42	0	0	42	2,474	1,970	0	4,466	0
TOTAL ONTARIO GRANTS		113,576	0	148	113,724	2,474	1,970	1,951	120,119	0
(C) FEDERAL		0	0	0	0	27,735	4,462	0	32,197	0
(D) MUNICIPAL		0	0	0	0	0	0	0	0	0
(E) OTHER		0	0	0	0	1,662	102	0	1,764	0
2. FEES (A) TUITION CREDIT		23,882	0	0	23,882	0	0	0	23,882	0
(B) TUITION NON-CREDIT		0	740	0	740	0	0	0	740	0
(C) MISCELLANEOUS		1,103	0	11,953	13,056	0	0	0	13,056	0
3. BORROWINGS		0	0	0	0	0	0	2,937	2,937	0
4. DONATIONS		126	0	0	126	448	4,936	5,485	10,995	4,020
5. NON-GOVT. GRANTS & CONTRACTS		0	0	0	0	15,987	2,422	0	18,419	0
6. SALES OF SERVICE AND PRODUCTS		0	0	13,909	13,909	0	0	0	13,909	0
7. INVESTMENT INCOME		84	0	0	84	584	9,320	160	10,148	1,618
8. MISCELLANEOUS		1,893	0	0	1,893	46	5,851	195	7,985	0
TOTAL		140,664	740	26,010	167,414	48,946	29,063	10,728	256,151	5,638

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: QUEEN'S

TYPE OF FUND OBJECT OF EXPENSE	GENERAL FUNDS			RESTRICTED FUNDS				
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES	58,698 5,489 41,255	9 104 182	0 0 4,579	58,707 5,603 46,016	2,469 16,449 2,190	4,784 1,364 4,715	0 0 0	65,960 23,416 52,921
TOTAL SALARIES AND WAGES	105,452	295	4,579	110,326	21,108	10,863	0	142,297
2. EMPLOYEE BENEFITS	11,908	7	448	12,364	1,502	740	0	14,606
TOTAL SALARIES AND BENEFITS	117,360	302	5,028	122,690	22,610	11,603	0	156,903
3. LIBRARY ACQUISITIONS	3,990	0	0	3,990	28	157	0	4,175
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	3,574	14	681	4,269	8,475	2,369	0	15,113
5. OPERATIONAL SUPPLIES AND EXPENSES	8,078	277	3,007	11,362	8,392	3,236	53	23,043
6. COST OF GOODS SOLD	0	0	2,543	2,543	0	0	0	2,543
7. UTILITIES	3,869	0	1,861	5,730	0	0	0	5,730
8. MUNICIPAL TAXES	1,331	0	497	1,828	0	0	0	1,828
9. RENOVATIONS AND ALTERATIONS	0	0	591	591	0	2	5,118	5,711
10. EXTERNALLY CONTRACTED SERVICES	20	0	5,885	5,905	551	31	0	6,487
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	510	7,409	0	7,919
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	1,202	1,202	0	0	187	1,389
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	5,984	5,984
15. MISCELLANEOUS	5,514	109	242	5,865	4,194	2,177	0	12,236
16. INTERNAL COST ALLOCATIONS	-1,294	38	61	-1,195	1,940	-745	0	0
TOTAL	142,442	740	21,598	164,780	46,700	26,239	11,352	249,071

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: QUEEN'S

OBJECT OF EXPENSE	FUNCTIONAL AREA	INSTRUCTION AND RESEARCH			LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
		ALL EXCL. MED (1)	MEDICINE (2)	SUB- TOTAL (3)							
1. SALARIES AND WAGES											
(A) ACADEMIC RANKS		50,455	8,243	58,698	0	0	0	0	0	0	58,698
(B) OTHER INSTRUCTION AND RESEARCH		5,191	308	5,499	0	0	0	0	0	0	5,499
(C) OTHER SALARIES AND WAGES		11,017	3,002	14,019	6,154	2,626	3,258	5,584	7,049	2,565	41,255
TOTAL SALARIES AND WAGES		66,663	11,553	78,216	6,154	2,626	3,258	5,584	7,049	2,565	105,452
2. EMPLOYEE BENEFITS		6,885	1,552	8,437	705	318	377	569	1,056	446	11,908
TOTAL SALARIES AND BENEFITS		73,548	13,105	86,653	6,859	2,944	3,635	6,153	8,105	3,011	117,360
3. LIBRARY ACQUISITIONS		0	0	0	3,980	0	0	0	0	0	3,980
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE		1,114	98	1,212	186	1,558	85	185	202	135	3,574
5. OPERATIONAL SUPPLIES AND EXPENSES		2,607	578	3,185	147	346	1,051	458	1,952	939	8,078
6. COST OF GOODS SOLD		0	0	0	0	0	0	0	0	0	0
7. UTILITIES		0	0	0	0	0	0	0	3,869	0	3,869
8. MUNICIPAL TAXES		0	0	0	0	0	0	0	1,331	0	1,331
9. RENOVATIONS AND ALTERATIONS		0	0	0	0	0	0	0	0	0	0
10. EXTERNALLY CONTRACTED SERVICES		1	19	20	0	0	0	0	0	0	20
11. SCHOLARSHIPS, BURSARIES, ETC.		0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS		0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES		0	0	0	0	0	0	0	0	0	0
14. BUILDINGS		0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS		2,574	260	2,834	48	58	372	562	331	1,309	5,514
16. INTERNAL COST ALLOCATIONS		0	0	0	0	0	0	-1,284	0	0	-1,284
TOTAL		79,844	14,060	93,904	11,240	4,907	5,143	6,064	15,780	5,394	142,442
		CENTRAL COMPUTING COSTS:									
					ACADEMIC						
					NON-ACADEMIC						
					TOTAL						
					2,833						
					2,074						
					4,907						

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1980
(IN THOUSANDS OF DOLLARS)

INSTITUTION: QUEEN'S

	OPERATING					ANCILLARY ENTERPRISES				
	REPAIRS, RENOVATIONS & REPLACE- MENTS (1)	PURCHASE ORDER COMMIT- MENTS (2)	BUDGET APPRO- PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE- MENTS (7)	PURCHASE ORDER COMMIT- MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	17	812	4,272	0	0	5,101	336	249	0	585
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	679	5,102	200	0	5,981	0	230	0	230
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	17	133	-830	-200	0	-880	336	19	0	355
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	212	667	5,102	1,000	0	6,981	1,143	241	0	1,384
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	229	800	4,272	800	0	6,101	1,479	260	0	1,739



RYERSON

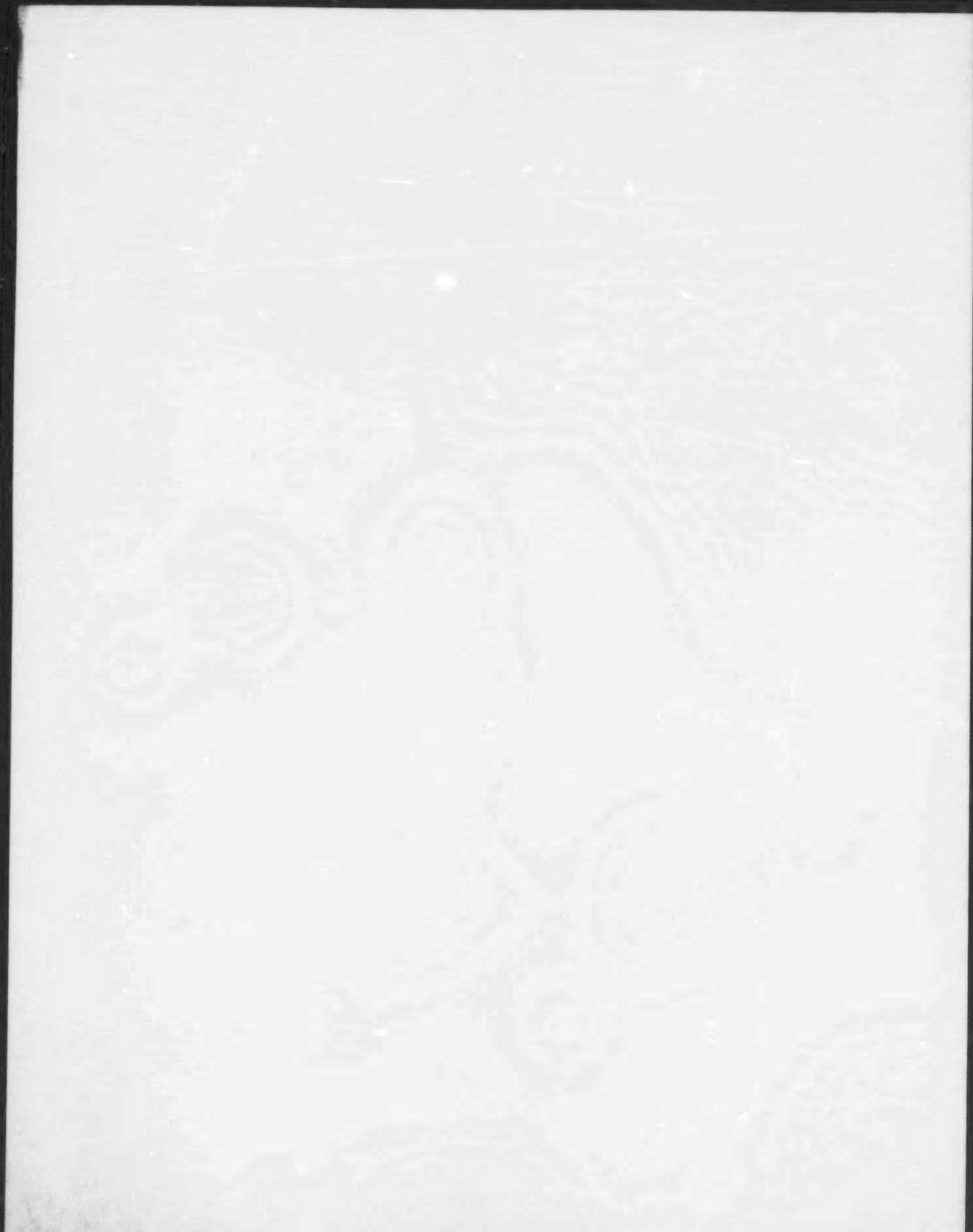


TABLE 1
COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 31 MARCH 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: RYERSON

	GENERAL EXPENDABLE FUNDS					RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (10)	NON- EXPENDABLE TRUST AND ENDOWMENT (11)
	OPERATING UNAPPRO- PRIATED (1)	APPRO- PRIATED (2)	OTHER (NON- CREDIT) (3)	ANCILLARY ENTERPRISES UNAPPRO- PRIATED (4)	APPRO- PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	91,462	0	2,617	11,177	0	105,256	4,681	3,802	6,890	291
2. TOTAL EXPENSE (FROM TABLE 3)	97,766	0	1,946	8,959	0	108,671	4,658	2,658	7,685	0
3. NET REVENUE (EXPENSE)	-6,304	0	671	2,218	0	-3,415	23	1,144	-795	291
4. NET RECONCILING ITEMS	5,070	0	-671	-885	0	3,514	331	1,023	-5,490	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-1,234	0	0	1,333	0	99	354	2,167	-6,285	291
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-1,398	0	0	-1,770	0	-3,168	0	-1,705	5,016	-143
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	370	-390	0	20	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-2,262	-390	0	-417	0	-3,069	354	462	-1,269	148
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-4,140	1,912	0	506	0	-1,722	263	748	-261	990
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-6,402	1,522	0	89	0	-4,791	617	1,210	-1,530	1,138

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 31 MARCH 1990
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: RYERSON

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (8)	NON-EXPENDABLE TRUST AND ENDOWMENT (9)
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)		
1. GOVERNMENT GRANTS AND CONTRACTS										
(A) ONTARIO MCU										
(I) FORMULA		63,018	0	0	63,018	0	0	0	63,018	0
(II) EXTRA FORMULA		3,101	0	0	3,101	0	0	0	3,101	0
(III) OTHER MCU GRANTS		1,928	0	530	2,458	0	0	6,228	8,686	0
(B) OTHER ONTARIO GRANTS		0	0	0	0	2,731	0	0	2,731	0
TOTAL ONTARIO GRANTS		66,047	0	530	66,577	2,731	0	6,228	77,536	0
(C) FEDERAL		0	0	0	0	255	0	0	255	0
(D) MUNICIPAL		0	0	0	0	0	0	0	0	0
(E) OTHER		0	0	0	0	1,142	0	0	1,142	0
2. FEES (A) TUITION CREDIT		21,238	0	0	21,238	0	0	0	21,238	0
(B) TUITION NON-CREDIT		0	2,365	0	2,365	0	0	0	2,365	0
(C) MISCELLANEOUS		1,204	252	74	1,530	0	0	0	1,530	0
3. BORROWINGS		0	0	0	0	0	0	319	319	0
4. DONATIONS		0	0	0	0	0	3,516	0	3,516	148
5. NON-GOVT. GRANTS & CONTRACTS		0	0	0	0	515	0	0	515	0
6. SALES OF SERVICE AND PRODUCTS		0	0	10,359	10,359	0	0	0	10,359	0
7. INVESTMENT INCOME		628	0	0	628	38	155	325	1,146	143
8. MISCELLANEOUS		345	0	214	559	0	131	18	708	0
TOTAL		91,462	2,617	11,177	105,256	4,681	3,802	6,890	120,629	291

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 31 MARCH 1990
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: RYERSON

OBJECT OF EXPENSE	TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			TOTAL (8)
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES		36,577 465 30,830	524 715 120	0 0 1,802	39,101 1,180 32,752	208 976 1,043	0 70 359	0 0 0	39,309 2,226 34,154
TOTAL SALARIES AND WAGES		66,872	1,359	1,802	73,033	2,227	429	0	75,689
2. EMPLOYEE BENEFITS		10,673	28	239	10,940	90	39	0	11,069
TOTAL SALARIES AND BENEFITS		80,545	1,387	2,041	83,973	2,317	468	0	86,758
3. LIBRARY ACQUISITIONS		784	120	0	904	37	218	0	1,159
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE		3,127	36	54	3,217	367	996	258	4,836
5. OPERATIONAL SUPPLIES AND EXPENSES		3,494	119	793	4,406	359	138	0	4,903
6. COST OF GOODS SOLD		0	0	5,928	5,928	0	0	0	5,928
7. UTILITIES		3,066	0	61	3,127	2	0	0	3,129
8. MUNICIPAL TAXES		663	0	0	663	0	0	0	663
9. RENOVATIONS AND ALTERATIONS		131	0	0	131	0	0	2,440	2,571
10. EXTERNALLY CONTRACTED SERVICES		3,467	233	68	3,768	587	187	0	4,542
11. SCHOLARSHIPS, BURSARIES, ETC.		73	0	0	73	2	316	0	393
12. PRINCIPAL AND INTEREST REPAYMENTS		0	0	0	0	0	0	1,532	1,532
13. LAND AND SITE SERVICES		27	0	0	27	65	0	224	316
14. BUILDINGS		0	0	0	0	0	0	3,150	3,150
15. MISCELLANEOUS		2,388	51	13	2,453	922	333	81	3,769
16. INTERNAL COST ALLOCATIONS		0	0	0	0	0	0	0	0
TOTAL		97,766	1,946	8,959	108,671	4,658	2,658	7,685	123,672

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 31 MARCH 1980
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: RYERSON

OBJECT OF EXPENSE	FUNCTIONAL AREA	INSTRUCTION AND RESEARCH			LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
		ALL EXCL. MED (1)	MEDICINE (2)	SUB- TOTAL (3)							
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES		38,577 465 10,595	0 0 0	38,577 465 10,595	0 0 3,005	0 0 4,045	0 0 1,932	0 0 6,513	0 0 3,423	0 0 1,317	38,577 465 30,830
TOTAL SALARIES AND WAGES		49,637	0	49,637	3,005	4,045	1,932	6,513	3,423	1,317	69,872
2. EMPLOYEE BENEFITS		6,984	0	6,984	432	516	233	1,728	611	169	10,673
TOTAL SALARIES AND BENEFITS		56,621	0	56,621	3,437	4,561	2,165	8,241	4,034	1,486	80,545
3. LIBRARY ACQUISITIONS		0	0	0	784	0	0	0	0	0	784
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE		1,099	0	1,099	306	951	87	150	208	316	3,127
5. OPERATIONAL SUPPLIES AND EXPENSES		867	0	867	281	678	299	527	540	302	3,494
6. COST OF GOODS SOLD		0	0	0	0	0	0	0	0	0	0
7. UTILITIES		0	0	0	0	0	0	0	3,066	0	3,066
8. MUNICIPAL TAXES		0	0	0	0	0	0	0	663	0	663
9. RENOVATIONS AND ALTERATIONS		0	0	0	0	0	0	0	131	0	131
10. EXTERNALLY CONTRACTED SERVICES		290	0	290	22	16	64	421	2,402	252	3,467
11. SCHOLARSHIPS, BURSARIES, ETC.		0	0	0	0	0	73	0	0	0	73
12. PRINCIPAL AND INTEREST REPAYMENTS		0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES		0	0	0	0	0	0	0	27	0	27
14. BUILDINGS		0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS		613	0	613	8	95	168	577	506	422	2,389
16. INTERNAL COST ALLOCATIONS		0	0	0	0	0	0	0	0	0	0
TOTAL		59,490	0	59,490	4,838	6,301	2,866	9,916	11,577	2,778	87,766
		CENTRAL COMPUTING COSTS:									
					ACADEMIC						
					NON-ACADEMIC						
					TOTAL						
					3,214						
					3,087						
					6,301						

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 31 MARCH 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: RYERSON

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, PURCHASE RENOVATIONS ORDER & REPLACE- MENTS (1)	PURCHASE COMMIT- MENTS (2)	BUDGET APPRO- PRIATIONS (3)	SELF INSURANCE (4)	OTHER* (5)	TOTAL (6)	REPAIRS, PURCHASE RENOVATIONS ORDER & REPLACE- MENTS (7)	PURCHASE COMMIT- MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	250	0	0	0	2,651	2,901	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	181	0	503	0	2,607	3,291	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	69	0	-503	0	44	-390	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	119	0	1,046	0	747	1,912	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	188	0	543	0	791	1,522	0	0	0	0

* Other Operating funds are for student non-instructional activities, \$317 thousand; student athletics capital levy, \$72 thousand; equipment, \$175 thousand; library books, \$122 thousand; professional development fund, \$103 thousand; end funding for alterations made to Moss Park Arena, \$2 thousand.



TORONTO

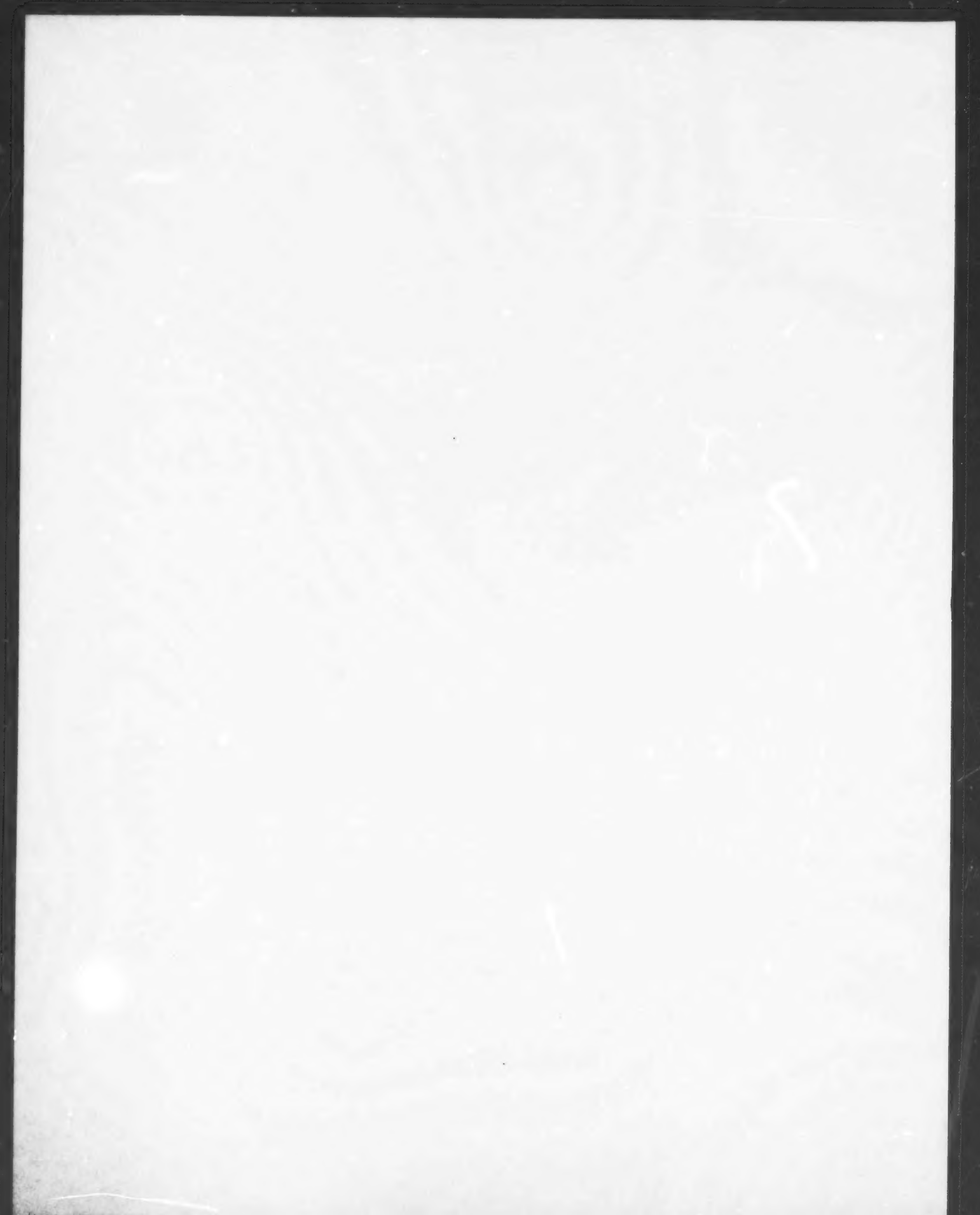


TABLE 1
COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1980
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TORONTO

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (10)	NON- EXPENDABLE TRUST AND ENDOWMENT (11)
	OPERATING UNAPPRO- PRIATED (1)	APPRO- PRIATED (2)	OTHER (NON- CREDIT) (3)	ANCILLARY ENTERPRISES UNAPPRO- PRIATED (4)	APPRO- PRIATED (5)		SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)		
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	442,969	0	24,368	60,793	0	528,130	119,179	49,441	19,441	716,191	9,195
2. TOTAL EXPENSE (FROM TABLE 3)	413,370	0	26,076	63,356	0	502,802	115,416	30,527	43,181	691,926	0
3. NET REVENUE (EXPENSE)	29,599	0	-1,708	-2,563	0	25,328	3,763	18,914	-23,740	24,265	9,195
4. NET RECONCILING ITEMS	-7,562	0	1,708	-1,067	0	-6,921	0	5,142	-4,721	-6,500	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	22,037	0	0	-3,630	0	18,407	3,763	24,056	-28,461	17,765	9,195
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-26,179	0	0	-352	0	-26,531	-78	4,109	9,113	-13,387	13,387
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-3,190	3,190	0	-1,282	1,282	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-7,332	3,190	0	-5,264	1,282	-8,124	3,685	28,165	-19,348	4,378	22,582
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-8,789	23,155	0	6,165	2,165	22,686	57,692	82,089	32,518	194,995	199,360
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-16,121	26,345	0	901	3,447	14,572	61,377	110,254	13,170	199,373	221,942

Note: In addition to the above revenue and expenses, \$13,359 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and were expended as salary payments to the members of academic staff who provided services.

INSTITUTION: TORONTO

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 2

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS			RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT (9)
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA		316,642	0	0	316,642	0	0	0	0
(II) EXTRA FORMULA		16,349	0	0	16,349	0	0	0	0
(III) OTHER MCU GRANTS		20,533	1,239	142	21,914	3,568	521	8,105	0
(B) OTHER ONTARIO GRANTS		280	83	0	363	14,435	1,228	930	0
TOTAL ONTARIO GRANTS		353,804	1,322	142	355,268	18,004	1,749	9,035	0
(C) FEDERAL		0	58	60	118	64,859	2,108	0	400
(D) MUNICIPAL		16	0	0	16	195	0	0	6
(E) OTHER		0	0	0	0	2,221	0	0	0
2. FEES (A) TUITION CREDIT		71,443	0	0	71,443	0	0	0	0
(B) TUITION NON-CREDIT		0	18,155	0	18,155	0	0	0	0
(C) MISCELLANEOUS		5,866	3,871	11,223	21,080	0	0	426	0
3. BORROWINGS		0	0	0	0	0	0	0	0
4. DONATIONS		0	43	0	43	4,837	15,017	5,142	8,612
5. NON-GOVT. GRANTS & CONTRACTS		0	2	100	102	23,990	5,200	0	106
6. SALES OF SERVICE AND PRODUCTS		0	0	48,133	48,133	0	0	0	0
7. INVESTMENT INCOME		10,924	252	808	11,984	5,073	24,436	4,827	0
8. MISCELLANEOUS		796	665	327	1,788	0	929	11	71
TOTAL		442,969	24,368	60,793	528,130	118,179	49,441	19,441	9,195

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1980
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TORONTO

OBJECT OF EXPENSE	TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS		
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)
1. SALARIES AND WAGES								
(A) ACADEMIC STAFF		156,250	2,317	0	158,567	8,934	1,742	0
(B) OTHER INSTRUCTION AND RESEARCH		23,378	3,032	0	26,411	24,724	1,888	0
(C) OTHER SALARIES AND WAGES		126,588	11,207	20,241	158,036	28,018	7,630	0
TOTAL SALARIES AND WAGES		306,217	16,556	20,241	343,014	61,676	11,280	0
2. EMPLOYEE BENEFITS		21,294	1,056	1,556	23,906	3,264	274	0
TOTAL SALARIES AND BENEFITS		327,511	17,612	21,797	366,920	64,940	11,554	0
3. LIBRARY ACQUISITIONS		8,601	9	0	8,610	1,634	600	0
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE		14,463	658	1,566	16,687	16,239	2,135	0
5. OPERATIONAL SUPPLIES AND EXPENSES		24,100	5,184	5,576	34,860	23,943	6,631	0
6. COST OF GOODS SOLD		0	0	10,424	10,424	0	0	0
7. UTILITIES		16,014	92	1,981	18,087	107	39	0
8. MUNICIPAL TAXES		2,685	0	17	2,712	0	0	0
9. RENOVATIONS AND ALTERATIONS		5,041	100	1,905	7,046	155	283	8,714
10. EXTERNALLY CONTRACTED SERVICES		3,497	0	6,789	10,286	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.		7,020	0	0	7,020	166	5,131	0
12. PRINCIPAL AND INTEREST REPAYMENTS		0	0	2,561	2,561	0	0	0
13. LAND AND SITE SERVICES		0	0	0	0	0	0	0
14. BUILDINGS		0	0	0	0	0	0	0
15. MISCELLANEOUS		6,166	2,421	1,740	10,327	8,232	2,436	17
16. INTERNAL COST ALLOCATIONS		-1,738	0	0	-1,738	0	1,738	0
TOTAL		413,370	26,076	63,356	502,802	115,416	30,527	43,181
								691,926

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: TORONTO

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH			LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
	ALL EXCL. MED (1)	MEDICINE (2)	SUB- TOTAL (3)							
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES TOTAL SALARIES AND WAGES	132,377 22,419 38,883 193,679	23,873 960 13,287 38,120	156,250 23,378 52,170 231,799	0 0 19,315 19,315	0 0 6,293 6,293	0 0 6,326 6,326	0 0 16,517 16,517	0 0 22,560 22,560	0 0 3,387 3,387	156,250 23,378 126,568 306,217
2. EMPLOYEE BENEFITS TOTAL SALARIES AND BENEFITS	12,599 206,278	3,515 41,635	16,114 247,913	1,562 20,877	308 6,601	168 6,484	958 17,475	1,882 24,562	202 3,589	21,294 327,511
3. LIBRARY ACQUISITIONS	0	0	0	8,601	0	0	0	0	0	8,601
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	7,140	1,515	8,655	1,190	1,659	496	1,116	855	492	14,463
5. OPERATIONAL SUPPLIES AND EXPENSES	16,007	1,009	17,016	1,202	1,482	815	1,442	744	1,399	24,100
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	16,014	0	16,014
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	2,695	0	2,695
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	5,041	0	5,041
10. EXTERNALLY CONTRACTED SERVICES	0	268	268	130	48	288	98	2,665	0	3,497
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	7,020	0	0	0	7,020
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1,371	269	1,640	62	150	180	1,083	1,206	1,845	6,166
16. INTERNAL COST ALLOCATIONS	-148	-598	-846	0	0	0	0	0	-892	-1,738
TOTAL	230,648	43,998	274,646	32,062	9,940	15,293	21,214	53,782	6,433	413,370
CENTRAL COMPUTING COSTS:			ACADEMIC	7,407						
			NON-ACADEMIC	2,533						
			TOTAL	9,940						

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1980
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TORONTO

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, PURCHASE RENOVATIONS & REPLACE- MENTS (1)	PURCHASE ORDER COMMIT- MENTS (2)	BUDGET APPRO- PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, PURCHASE RENOVATIONS & REPLACE- MENTS (7)	PURCHASE ORDER COMMIT- MENTS (8)	OTHER* (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	1,746	5,906	17,316	0	0	24,968	2,441	0	750	3,191
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	2,136	6,333	13,309	0	0	21,778	1,909	0	0	1,909
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	-390	-427	4,007	0	0	3,190	532	0	750	1,282
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	2,732	6,333	14,090	0	0	23,155	2,165	0	0	2,165
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	2,342	5,906	18,097	0	0	26,345	2,697	0	750	3,447

* Other Ancillary funds are for the Frederick Harris Music Co. Limited.



TRENT



COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1980
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: TRENT

	GENERAL EXPENDABLE FUNDS					RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON- EXPENDABLE TRUST AND ENDOWMENT
	OPERATING UNAPPRO- PRIATED (1)	APPRO- PRIATED (2)	OTHER (NON- CREDIT) (3)	UNAPPRO- PRIATED (4)	APPRO- PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	28,300	0	36	9,268	0	37,604	1,823	2,139	3,470	445
2. TOTAL EXPENSE (FROM TABLE 3)	28,834	0	20	9,268	0	38,122	1,736	2,097	4,543	0
3. NET REVENUE (EXPENSE)	-534	0	16	0	0	-518	87	42	-1,073	445
4. NET RECONCILING ITEMS	45	0	0	-45	0	0	0	0	0	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-489	0	16	-45	0	-518	87	42	-1,073	445
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	384	0	-16	2	0	370	-22	-239	-226	117
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	105	-105	0	43	-43	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	0	-105	0	0	-43	-148	65	-197	-1,290	562
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	284	0	0	609	893	618	1,626	2,702	3,644
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	179	0	0	566	745	683	1,429	1,493	4,206

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1980
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: TRENT

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)		
1. GOVERNMENT GRANTS AND CONTRACTS										
(A) ONTARIO MCU										
(I) FORMULA		16,562	0	0	16,562	0	0	0	16,562	0
(II) EXTRA FORMULA		3,093	0	0	3,093	0	0	0	3,093	0
(III) OTHER MCU GRANTS		803	0	0	803	0	0	2,564	3,367	0
(B) OTHER ONTARIO GRANTS		17	0	4	21	442	0	0	463	0
TOTAL ONTARIO GRANTS		20,475	0	4	20,479	442	0	2,564	23,485	0
(C) FEDERAL		0	0	0	0	1,134	702	0	1,836	0
(D) MUNICIPAL		0	0	0	0	0	0	0	0	0
(E) OTHER		0	0	0	0	0	124	0	124	0
2. FEES										
(A) TUITION CREDIT		6,760	0	0	6,760	0	0	0	6,760	0
(B) TUITION NON-CREDIT		0	36	0	36	0	0	0	36	0
(C) MISCELLANEOUS		616	0	4,987	5,603	0	0	0	5,603	0
3. BORROWINGS		0	0	0	0	0	0	0	0	0
4. DONATIONS		0	0	0	0	109	959	441	1,459	253
5. NON-GOVT. GRANTS & CONTRACTS		0	0	0	0	92	0	0	92	0
6. SALES OF SERVICE AND PRODUCTS		0	0	4,246	4,246	0	0	0	4,246	0
7. INVESTMENT INCOME		215	0	30	245	4	316	465	1,030	191
8. MISCELLANEOUS		234	0	1	235	42	88	0	365	1
TOTAL		28,300	36	9,268	37,604	1,823	2,139	3,470	45,036	445

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: TRENT

TYPE OF FUND OBJECT OF EXPENSE		GENERAL FUNDS			RESTRICTED FUNDS			
		OPERATING (1)	OTHER (NON-CREDIT) (2)	AMCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)
1. SALARIES AND WAGES (A) ACADEMIC BANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES	12,349	0	0	12,349	20	31	0	12,400
	1,832	0	0	1,832	831	37	0	2,700
	7,313	18	2,823	10,154	34	347	0	10,535
	21,494	18	2,823	24,335	885	415	0	25,635
2. EMPLOYEE BENEFITS	2,715	1	358	3,074	75	38	0	3,187
TOTAL SALARIES AND BENEFITS	24,209	19	3,181	27,409	960	453	0	28,822
3. LIBRARY ACQUISITIONS	549	0	0	549	0	40	0	589
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	677	0	232	909	155	135	41	1,240
5. OPERATIONAL SUPPLIES AND EXPENSES	1,242	0	794	2,036	236	200	0	2,472
6. COST OF GOODS SOLD	0	0	1,792	1,792	0	0	0	1,792
7. UTILITIES	644	0	648	1,292	1	12	0	1,305
8. MUNICIPAL TAXES	262	0	0	262	0	0	0	262
9. RENOVATIONS AND ALTERATIONS	0	0	87	87	0	0	384	451
10. EXTERNALLY CONTRACTED SERVICES	116	0	1,814	1,930	46	100	0	2,076
11. SCHOLARSHIPS, BURSARIES, ETC.	179	0	0	179	0	526	0	705
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	427	427	0	0	0	427
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	4,138	4,138
15. MISCELLANEOUS	956	1	293	1,250	338	631	0	2,219
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	28,834	20	9,268	38,122	1,736	2,097	4,543	46,498

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1980
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: TRENT

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH			LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
	ALL EXCL. MED (1)	MEDICINE (2)	SUB- TOTAL (3)							
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES	12,349 1,832 1,464	0 0 0	12,349 1,832 1,464	0 0 1,355	0 0 440	0 0 695	0 0 1,689	0 0 1,209	0 0 461	12,349 1,832 7,313
TOTAL SALARIES AND WAGES	15,645	0	15,645	1,355	440	695	1,689	1,209	461	21,494
2. EMPLOYEE BENEFITS	1,950	0	1,950	170	56	88	225	168	58	2,715
TOTAL SALARIES AND BENEFITS	17,595	0	17,595	1,525	496	783	1,914	1,377	519	24,209
3. LIBRARY ACQUISITIONS	0	0	0	549	0	0	0	0	0	549
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	209	0	209	36	300	11	41	66	14	677
5. OPERATIONAL SUPPLIES AND EXPENSES	416	0	416	53	102	37	165	289	180	1,242
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	644	0	644
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	262	0	262
8. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	0	0	0
10. EXTERNALLY CONTRACTED SERVICES	21	0	21	22	62	1	0	10	0	116
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	179	0	0	0	179
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	360	0	360	10	19	39	160	146	222	956
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	18,601	0	18,601	2,195	979	1,050	2,280	2,794	935	28,834
CENTRAL COMPUTING COSTS: ACADEMIC 501										
NON-ACADEMIC 478										
TOTAL 979										

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TRENT

	OPERATING					ANCILLARY ENTERPRISES				
	REPAIRS, RENOVATIONS & REPLACE- MENTS (1)	PURCHASE ORDER COMMIT- MENTS (2)	BUDGET APPRO- PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE- MENTS (7)	PURCHASE ORDER COMMIT- MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	7	33	53	17	0	110	127	0	0	127
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	21	8	179	7	0	215	170	0	0	170
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	-14	25	-126	10	0	-105	-43	0	0	-43
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	36	8	179	61	0	284	609	0	0	609
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	22	33	53	71	0	179	566	0	0	566



WATERLOO



TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1980
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WATERLOO

INSTITUTION: WATERLOO

	GENERAL EXPENDABLE FUNDS					RESTRICTED EXPENDABLE FUNDS				TOTAL EXPENDABLE (10)	NON- EXPENDABLE TRUST AND ENDOWMENT (11)
	OPERATING			ANCILLARY ENTERPRISES		SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)		
	UNAPPRO- PRIATED (1)	APPRO- PRIATED (2)	OTHER (NON- CREDIT) (3)	UNAPPRO- PRIATED (4)	APPRO- PRIATED (5)						
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	154,467	0	71	33,293	0	187,831	44,106	7,372	2,604	241,913	26
2. TOTAL EXPENSE (FROM TABLE 3)	153,643	0	62	32,878	0	186,583	46,131	1,980	3,390	236,084	0
3. NET REVENUE (EXPENSE)	824	0	9	415	0	1,248	-2,025	5,392	-786	3,829	26
4. NET RECONCILING ITEMS	-179	0	-9	-5	0	-194	-37	-2	628	395	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	645	0	0	409	0	1,054	-2,062	5,390	-156	4,224	26
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-919	0	0	36	0	-883	1,840	-3,171	1,548	-666	666
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	235	-235	0	-2	2	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-39	-235	0	443	2	171	-222	2,219	1,390	3,556	662
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-3,509	4,083	0	189	2,146	2,909	15,938	4,109	3,285	26,241	7,173
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-3,548	3,848	0	632	2,148	3,080	15,716	6,328	4,675	29,799	7,865

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: WATERLOO

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS			RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA		107,837	0	0	107,837	0	0	0	0
(II) EXTRA FORMULA		3,748	0	0	3,748	0	0	0	0
(III) OTHER MCU GRANTS		5,820	0	0	5,820	2,212	0	1,447	0
(B) OTHER ONTARIO GRANTS		0	0	0	0	7,316	0	0	0
TOTAL ONTARIO GRANTS		117,405	0	0	117,405	9,528	0	1,447	0
(C) FEDERAL		0	0	0	0	22,698	126	0	0
(D) MUNICIPAL		0	0	0	0	0	0	0	0
(E) OTHER		0	0	0	0	477	0	0	0
2. FEES (A) TUITION CREDIT		31,366	0	0	31,366	0	0	0	0
(B) TUITION NON-CREDIT		0	71	0	71	0	0	0	0
(C) MISCELLANEOUS		1,280	0	7,586	8,875	0	0	468	0
3. BORROWINGS		0	0	0	0	0	0	0	0
4. DONATIONS		0	0	0	0	244	6,087	32	26
5. NON-GOVT. GRANTS & CONTRACTS		0	0	0	0	8,250	0	0	0
6. SALES OF SERVICE AND PRODUCTS		0	0	25,707	25,707	0	0	0	0
7. INVESTMENT INCOME		3,330	0	0	3,330	632	1,032	637	0
8. MISCELLANEOUS		1,077	0	0	1,077	2,277	117	0	0
TOTAL		154,467	71	33,293	187,831	44,106	7,372	2,604	26

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WATERLOO

OBJECT OF EXPENSE	TYPE OF FUND	GENERAL FUNDS			RESTRICTED FUNDS				TOTAL (8)
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	
1. SALARIES AND WAGES (A) ACADEMIC STAFF (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES		54,484 6,962 46,446	0 0 34	0 0 9,554	54,484 6,962 56,034	6,411 7,074 11,759	140 341 0	0 0 0	61,035 14,397 67,793
TOTAL SALARIES AND WAGES		107,912	34	9,554	117,500	25,244	481	0	143,225
2. EMPLOYEE BENEFITS		12,791	4	1,095	13,890	1,361	22	0	15,273
TOTAL SALARIES AND BENEFITS		120,703	38	10,649	131,390	26,605	503	0	158,498
3. LIBRARY ACQUISITIONS		3,679	0	0	3,679	22	0	91	3,792
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE		7,218	0	1,157	8,375	6,776	66	484	15,701
5. OPERATIONAL SUPPLIES AND EXPENSES		8,839	24	5,007	13,870	8,512	530	9	22,921
6. COST OF GOODS SOLD		0	0	11,411	11,411	0	0	0	11,411
7. UTILITIES		5,564	0	1,516	7,082	0	0	0	7,082
8. MUNICIPAL TAXES		1,248	0	519	1,767	0	0	0	1,767
9. RENOVATIONS AND ALTERATIONS		1,196	0	692	1,888	82	6	0	1,976
10. EXTERNALLY CONTRACTED SERVICES		346	0	0	346	0	0	0	346
11. SCHOLARSHIPS, BURSARIES, ETC.		1,101	0	0	1,101	392	800	0	2,293
12. PRINCIPAL AND INTEREST REPAYMENTS		0	0	1,399	1,399	0	0	0	1,399
13. LAND AND SITE SERVICES		54	0	295	349	0	0	214	563
14. BUILDINGS		0	0	123	123	0	0	2,592	2,715
15. MISCELLANEOUS		3,695	0	108	3,803	3,742	75	0	7,620
16. INTERNAL COST ALLOCATIONS		0	0	0	0	0	0	0	0
TOTAL		153,643	62	32,876	186,583	46,131	1,980	3,380	238,084

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: WATERLOO

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH			LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
	ALL EXCL. MED (1)	MEDICINE (2)	SUB- TOTAL (3)							
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES	54,484 6,982 15,779	0 0 0	54,484 6,982 15,779	0 0 4,480	0 0 3,850	0 0 4,144	0 0 8,235	0 0 9,684	0 0 274	54,484 6,982 46,446
TOTAL SALARIES AND WAGES	77,245	0	77,245	4,480	3,850	4,144	8,235	9,684	274	107,912
2. EMPLOYEE BENEFITS	8,570	0	8,570	719	564	614	992	1,301	31	12,791
TOTAL SALARIES AND BENEFITS	85,815	0	85,815	5,199	4,414	4,758	9,227	10,985	305	120,703
3. LIBRARY ACQUISITIONS	0	0	0	3,679	0	0	0	0	0	3,679
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	4,756	0	4,756	498	1,111	168	462	209	14	7,218
5. OPERATIONAL SUPPLIES AND EXPENSES	5,222	0	5,222	245	314	572	1,121	1,013	352	8,839
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	5,564	0	5,564
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	1,248	0	1,248
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	1,196	0	1,196
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	346	0	346
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	1,101	0	0	0	1,101
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	54	0	54
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1,581	0	1,581	22	34	492	471	649	426	3,695
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	97,374	0	97,374	9,643	5,893	7,091	11,281	21,264	1,097	153,643
CENTRAL COMPUTING COSTS:										
ACADEMIC			3,726							
NON-ACADEMIC			2,167							
TOTAL			5,893							

TABLE 5

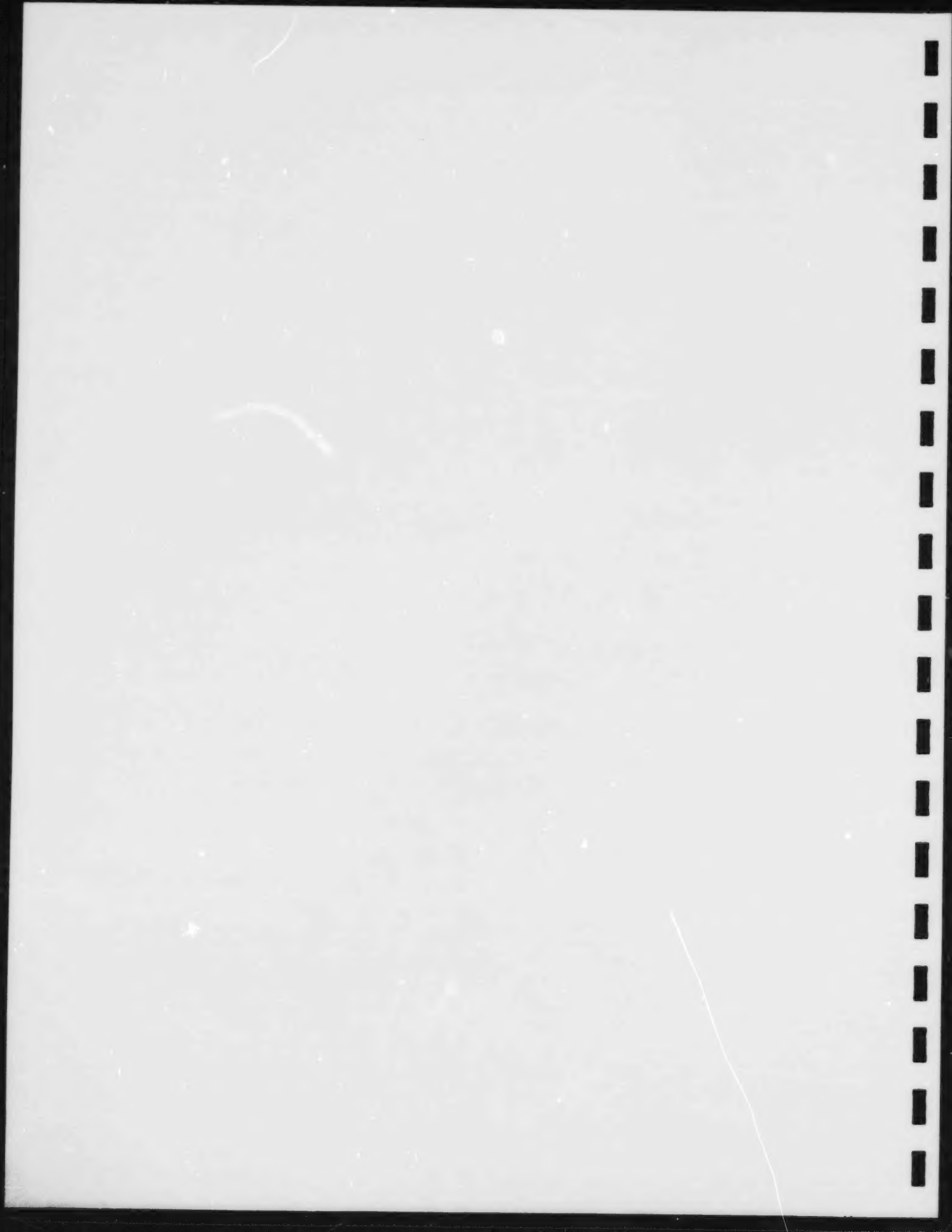
GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1980
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WATERLOO

	OPERATING					ANCILLARY ENTERPRISES				
	REPAIRS, RENOVATIONS & REPLACE- MENTS (1)	PURCHASE ORDER COMMIT- MENTS (2)	BUDGET APPRO- PRIATIONS (3)	SELF INSURANCE (4)	OTHER* (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE- MENTS (7)	PURCHASE ORDER COMMIT- MENTS (8)	OTHER** (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	963	267	1,663	0	0	2,913	215	0	510	725
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	1,353	293	1,486	0	16	3,148	282	0	441	723
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	-390	-26	197	0	-16	-235	-67	0	69	2
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	2,288	293	1,486	0	16	4,083	1,571	0	575	2,146
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	1,898	267	1,682	0	0	3,848	1,504	0	644	2,148

* Other Operating funds are for the teaching resource office.

** Other Ancillary funds are for residence capital debt retirement.



WESTERN



COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: WESTERN

	GENERAL EXPENDABLE FUNDS					SUBTOTAL (6)	RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (10)	NON- EXPENDABLE TRUST AND ENDOWMENT (11)
	OPERATING UNAPPRO- PRIATED (1)	APPRO- PRIATED (2)	OTHER (NON- CREDIT) (3)	ANCILLARY ENTERPRISES UNAPPRO- PRIATED (4)	APPRO- PRIATED (5)		SPONSORED TRUST AND RESEARCH ENDOWMENT (7)	CAPITAL (8)			
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	201,917	0	9,526	42,928	0	254,371	42,298	17,445	16,344	330,458	874
2. TOTAL EXPENSE (FROM TABLE 3)	198,127	0	8,866	43,262	0	250,255	52,332	5,484	14,216	322,287	0
3. NET REVENUE (EXPENSE)	3,790	0	660	-334	0	4,116	-10,034	11,961	2,128	8,171	874
4. NET RECONCILING ITEMS	330	0	77	277	0	684	71	-731	0	24	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	4,120	0	737	-57	0	4,800	-9,963	11,230	2,128	8,195	874
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-1,858	0	225	620	0	-1,013	8,705	-4,326	-5,837	-2,471	2,471
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-2,327	2,327	0	-718	718	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-65	2,327	962	-155	718	3,787	-1,258	6,904	-3,709	5,724	3,345
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-1,082	8,761	2,218	865	8,069	18,831	14,939	37,404	11,123	82,287	17,425
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-1,147	11,088	3,180	710	8,787	22,618	13,681	44,308	7,414	86,021	20,770

Note: In addition to the above revenue and expenses, \$4,151 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and were expended as salary payments to the members of academic staff who provided services.

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: WESTERN

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)		
1. GOVERNMENT GRANTS AND CONTRACTS (A) ONTARIO MCU	(I) FORMULA	142,383	0	0	142,383	0	0	0	142,383	0
	(II) EXTRA FORMULA	6,487	0	0	6,487	0	0	0	6,487	0
	(III) OTHER MCU GRANTS	7,391	96	192	7,679	259	0	9,231	17,169	0
(B) OTHER ONTARIO GRANTS		573	2,206	87	2,866	5,204	1,444	0	9,514	0
	TOTAL ONTARIO GRANTS	156,834	2,302	279	159,415	5,463	1,444	9,231	175,553	0
(C) FEDERAL		562	809	0	1,371	24,087	217	0	25,675	40
(D) MUNICIPAL		0	0	0	0	50	0	0	50	1
(E) OTHER		177	0	0	177	722	348	0	1,247	0
2. FEES (A) TUITION CREDIT (B) TUITION NON-CREDIT (C) MISCELLANEOUS	(A) TUITION CREDIT	36,074	0	0	36,074	0	0	0	36,074	0
	(B) TUITION NON-CREDIT	0	4,677	0	4,677	0	0	0	4,677	0
	(C) MISCELLANEOUS	3,397	0	14,485	17,882	0	0	0	17,882	0
3. BORROWINGS		0	0	0	0	0	0	6,162	6,162	0
4. DONATIONS		64	228	0	292	954	14,188	0	15,434	748
5. NON-GOVT. GRANTS & CONTRACTS		191	1,045	0	1,236	11,022	795	0	13,053	0
6. SALES OF SERVICE AND PRODUCTS		0	0	26,863	26,863	0	0	0	26,863	0
7. INVESTMENT INCOME		1,562	448	776	2,786	0	453	951	4,190	85
8. MISCELLANEOUS		3,056	17	525	3,598	0	0	0	3,598	0
TOTAL		201,917	9,526	42,928	254,371	42,298	17,445	16,344	330,458	874

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: WESTERN

OBJECT OF EXPENSE	TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			TOTAL (8)
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES		77,206 5,822 55,736	1,845 167 2,013	0 0 15,667	79,051 5,989 73,418	2,866 14,334 11,524	527 2 360	0 0 0	82,444 20,325 85,302
TOTAL SALARIES AND WAGES		138,766	4,025	15,667	158,458	28,724	889	0	188,071
2. EMPLOYEE BENEFITS		22,947	403	1,834	25,184	3,027	97	0	28,308
TOTAL SALARIES AND BENEFITS		161,713	4,428	17,501	183,642	31,751	986	0	216,379
3. LIBRARY ACQUISITIONS		5,136	9	0	5,145	0	31	0	5,176
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE		8,558	203	1,906	10,667	5,527	357	590	17,141
5. OPERATIONAL SUPPLIES AND EXPENSES		7,140	1,217	4,112	12,469	9,600	848	0	22,917
6. COST OF GOODS SOLD		0	0	10,900	10,900	0	0	0	10,900
7. UTILITIES		4,906	0	1,506	6,412	0	0	0	6,412
8. MUNICIPAL TAXES		1,425	0	687	2,112	0	0	0	2,112
9. RENOVATIONS AND ALTERATIONS		150	5	585	740	87	0	2,157	2,984
10. EXTERNALLY CONTRACTED SERVICES		2,219	0	307	2,526	0	0	0	2,526
11. SCHOLARSHIPS, BURSARIES, ETC.		3,047	3	0	3,050	0	2,203	0	5,253
12. PRINCIPAL AND INTEREST REPAYMENTS		572	1	1,930	2,503	0	0	0	2,503
13. LAND AND SITE SERVICES		0	0	0	0	0	0	0	0
14. BUILDINGS		0	0	1,009	1,009	0	0	9,822	10,831
15. MISCELLANEOUS		5,766	2,584	2,177	10,507	4,000	999	1,847	17,153
16. INTERNAL COST ALLOCATIONS		-2,505	436	642	-1,427	1,367	60	0	0
TOTAL		198,127	8,866	43,262	250,255	52,332	5,484	14,216	322,267

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: WESTERN

OBJECT OF EXPENSE	FUNCTIONAL AREA	INSTRUCTION AND RESEARCH			LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
		ALL EXCL. MED (1)	MEDICINE (2)	SUB- TOTAL (3)							
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES		66,509 5,590 17,531	10,697 232 3,597	77,206 5,822 21,128	0 0 7,480	0 0 4,346	0 0 3,637	0 0 8,254	0 0 9,010	0 0 1,883	77,206 5,822 55,738
TOTAL SALARIES AND WAGES		89,630	14,526	104,156	7,480	4,346	3,637	8,254	9,010	1,883	138,766
2. EMPLOYEE BENEFITS		14,452	3,046	17,498	1,247	709	489	1,384	1,315	305	22,947
TOTAL SALARIES AND BENEFITS		104,082	17,572	121,654	8,727	5,055	4,126	9,638	10,325	2,188	161,713
3. LIBRARY ACQUISITIONS		0	0	0	5,136	0	0	0	0	0	5,136
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE		4,367	148	4,515	827	2,284	287	292	255	98	8,558
5. OPERATIONAL SUPPLIES AND EXPENSES		2,853	460	3,313	225	242	613	907	1,183	657	7,140
6. COST OF GOODS SOLD		0	0	0	0	0	0	0	0	0	0
7. UTILITIES		0	0	0	0	0	0	0	4,906	0	4,906
8. MUNICIPAL TAXES		0	0	0	0	0	0	0	1,425	0	1,425
9. RENOVATIONS AND ALTERATIONS		0	0	0	0	0	0	0	150	0	150
10. EXTERNALLY CONTRACTED SERVICES		1,394	381	1,775	0	11	66	211	71	85	2,219
11. SCHOLARSHIPS, BURSARIES, ETC.		0	0	0	0	0	3,047	0	0	0	3,047
12. PRINCIPAL AND INTEREST REPAYMENTS		166	12	178	0	344	50	0	0	0	572
13. LAND AND SITE SERVICES		0	0	0	0	0	0	0	0	0	0
14. BUILDINGS		0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS		2,776	219	2,995	34	143	380	700	786	728	5,766
16. INTERNAL COST ALLOCATIONS		42	-21	21	0	-231	69	-2,364	0	0	-2,505
TOTAL		115,680	18,771	134,451	14,949	7,846	8,638	9,384	19,101	3,756	198,127
		CENTRAL COMPUTING COSTS:									
					ACADEMIC						
					NON-ACADEMIC						
					TOTAL						
					4,728						
					3,120						
					7,848						

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WESTERN

	OPERATING					ANCILLARY ENTERPRISES				
	REPAIRS, RENOVATIONS & REPLACE- MENTS (1)	PURCHASE ORDER COMMIT- MENTS (2)	BUDGET APPRO- PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE- MENTS (7)	PURCHASE ORDER COMMIT- MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	1,337	0	2,600	109	0	4,046	2,974	0	0	2,974
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	1,728	0	0	-9	0	1,719	2,256	0	0	2,256
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	-391	0	2,600	118	0	2,327	718	0	0	718
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	3,384	0	4,278	1,099	0	8,761	8,069	0	0	8,069
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	2,993	0	6,878	1,217	0	11,088	8,787	0	0	8,787

WILFRID LAURIER



TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WILFRID LAURIER

	GENERAL EXPENDABLE FUNDS					SUBTOTAL (6)	RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (10)	NON- EXPENDABLE TRUST AND ENDOWMENT (11)
	OPERATING UNAPPRO- PRIATED (1)	APPRO- PRIATED (2)	OTHER (NON- CREDIT) (3)	UNAPPRO- PRIATED (4)	APPRO- PRIATED (5)		SPONSORED TRUST AND RESEARCH ENDOWMENT (7)	CAPITAL ENDOWMENT (8)			
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	46,896	0	0	8,534	0	55,430	1,766	2,140	1,854	61,190	79
2. TOTAL EXPENSE (FROM TABLE 3)	46,535	0	0	8,409	0	54,944	1,609	983	4,415	61,951	0
3. NET REVENUE (EXPENSE)	361	0	0	125	0	486	157	1,157	-2,561	-761	79
4. NET RECONCILING ITEMS	-757	0	0	-106	0	-863	0	0	863	0	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-396	0	0	19	0	-377	157	1,157	-1,698	-761	79
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-3,720	0	0	0	0	-3,720	5	-200	3,797	-118	118
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	3,888	-3,893	0	0	5	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-228	-3,893	0	19	5	-4,097	162	957	2,098	-879	197
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	490	5,754	0	-160	10	6,094	525	2,717	1,830	11,168	5,226
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	262	1,861	0	-141	15	1,997	687	3,674	3,929	10,287	5,423

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: WILFRID LAURIER

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT (8)
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)		
1. GOVERNMENT GRANTS AND CONTRACTS (A) ONTARIO MCU (I) FORMULA (II) EXTRA FORMULA (III) OTHER MCU GRANTS (B) OTHER ONTARIO GRANTS		30,259	0	0	30,259	0	0	0	30,259	0
		3,124	0	0	3,124	0	0	0	3,124	0
		1,011	0	288	1,299	0	0	468	1,767	0
		0	0	0	0	251	126	0	377	0
TOTAL ONTARIO GRANTS		34,394	0	288	34,682	251	126	468	35,527	0
(C) FEDERAL		0	0	79	79	855	25	0	859	0
(D) MUNICIPAL		0	0	0	0	0	0	0	0	0
(E) OTHER		0	0	0	0	106	0	0	106	0
2. FEES (A) TUITION CREDIT (B) TUITION NON-CREDIT (C) MISCELLANEOUS		10,585	0	0	10,585	0	0	0	10,585	0
		0	0	0	0	0	0	0	0	0
		573	0	3,559	4,132	0	0	0	4,132	0
3. BORROWINGS		0	0	0	0	0	0	739	739	0
4. DONATIONS		0	0	0	0	0	757	270	1,027	28
5. NON-GOVT. GRANTS & CONTRACTS		0	0	0	0	554	288	0	842	0
6. SALES OF SERVICE AND PRODUCTS		0	0	4,515	4,515	0	0	0	4,515	0
7. INVESTMENT INCOME		1,261	0	0	1,261	0	805	348	2,414	51
8. MISCELLANEOUS		83	0	93	176	0	139	29	344	0
TOTAL		46,896	0	6,534	53,430	1,766	2,140	1,854	61,190	76

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1980
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: WILFRID LAURIER

TYPE OF FUND OBJECT OF EXPENSE	GENERAL FUNDS			RESTRICTED FUNDS				
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES	18,326 1,567 12,108	0 0 0	0 0 2,187	18,326 1,567 14,295	408 375 0	172 9 100	0 0 0	19,906 1,951 14,395
TOTAL SALARIES AND WAGES	32,001	0	2,187	34,188	783	281	0	35,252
2. EMPLOYEE BENEFITS	3,957	0	257	4,214	23	12	0	4,249
TOTAL SALARIES AND BENEFITS	35,958	0	2,444	38,402	806	293	0	39,501
3. LIBRARY ACQUISITIONS	1,353	0	0	1,353	0	0	0	1,353
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	1,681	0	152	1,833	109	28	804	2,775
5. OPERATIONAL SUPPLIES AND EXPENSES	3,448	0	730	4,178	473	103	488	5,242
6. COST OF GOODS SOLD	0	0	3,845	3,845	0	0	0	3,845
7. UTILITIES	921	0	327	1,248	0	0	0	1,248
8. MUNICIPAL TAXES	382	0	0	382	0	0	0	382
9. RENOVATIONS AND ALTERATIONS	656	0	26	682	0	70	592	1,344
10. EXTERNALLY CONTRACTED SERVICES	127	0	0	127	0	0	0	127
11. SCHOLARSHIPS, BURSARIES, ETC.	447	0	0	447	0	289	0	736
12. PRINCIPAL AND INTEREST REPAYMENTS	35	0	646	681	0	0	0	681
13. LAND AND SITE SERVICES	0	0	0	0	0	0	800	800
14. BUILDINGS	0	0	0	0	0	0	1,731	1,731
15. MISCELLANEOUS	1,636	0	120	1,756	221	199	0	2,176
16. INTERNAL COST ALLOCATIONS	-119	0	119	0	0	0	0	0
TOTAL	46,535	0	8,409	54,944	1,609	983	4,415	61,951

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1980
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: WILFRID LAURIER

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH			LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
	ALL EXCL. MED (1)	MEDICINE (2)	SUB- TOTAL (3)							
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES	18,326 1,567 3,762	0 0 0	18,326 1,567 3,762	0 0 1,414	0 0 599	0 0 1,359	0 0 2,256	0 0 1,873	0 0 845	18,326 1,567 12,108
TOTAL SALARIES AND WAGES	23,655	0	23,655	1,414	599	1,359	2,256	1,873	845	32,001
2. EMPLOYEE BENEFITS	2,765	0	2,765	212	75	167	291	337	110	3,957
TOTAL SALARIES AND BENEFITS	26,420	0	26,420	1,626	674	1,526	2,547	2,210	955	35,958
3. LIBRARY ACQUISITIONS	0	0	0	1,353	0	0	0	0	0	1,353
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	849	0	849	55	440	5	96	167	69	1,681
5. OPERATIONAL SUPPLIES AND EXPENSES	1,658	0	1,658	107	251	354	336	336	406	3,448
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	921	0	921
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	392	0	392
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	656	0	656
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	127	0	127
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	447	0	0	0	447
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	35	35
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	684	0	684	7	11	70	223	78	563	1,636
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	-64	-55	0	0	-119
TOTAL	29,611	0	29,611	3,148	1,376	2,338	3,147	4,887	2,028	46,535
CENTRAL COMPUTING COSTS:				826 550 1,376						
				ACADEMIC NON-ACADEMIC TOTAL						

TABLE 5

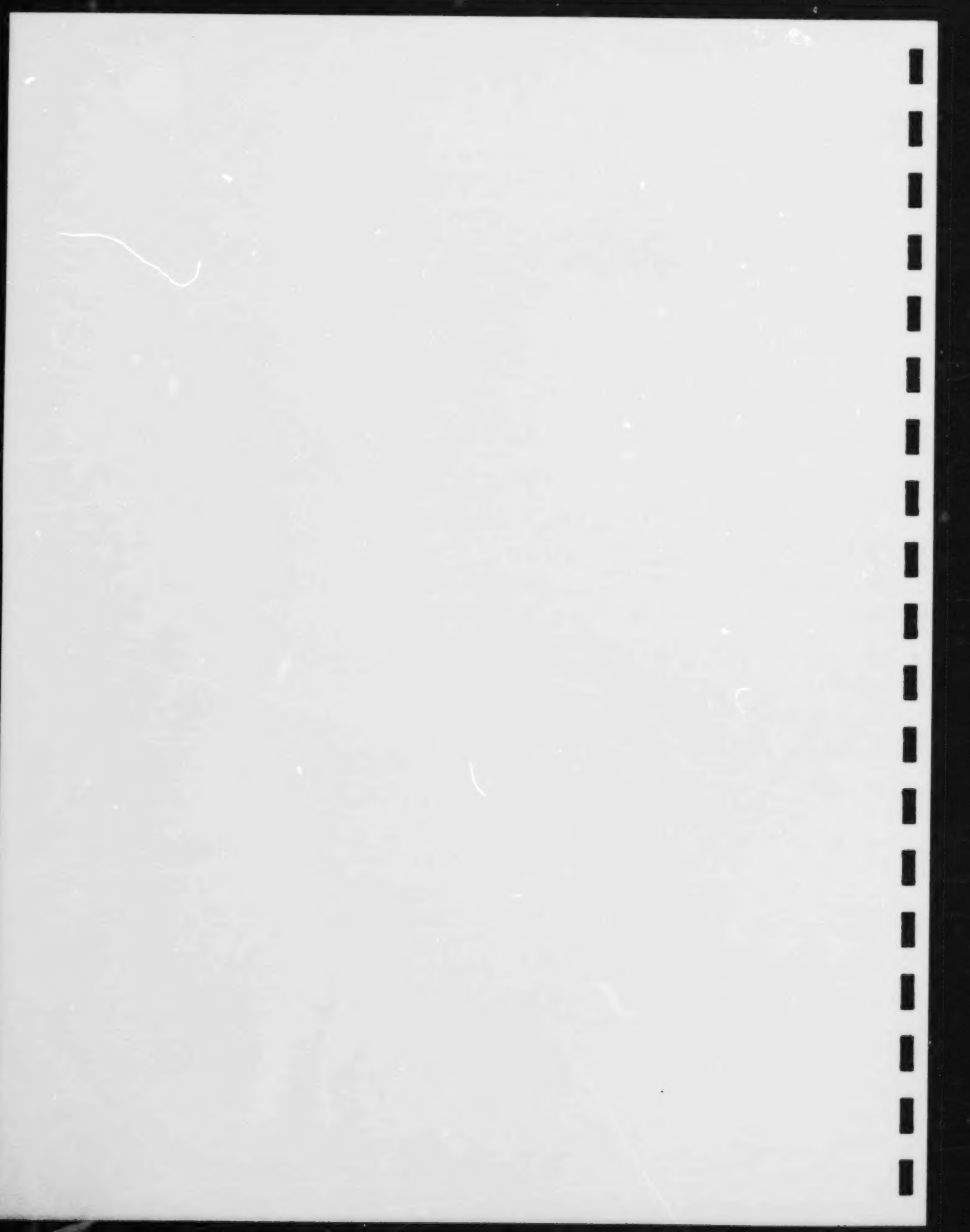
GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1960
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WILFRID LAURIER

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, PURCHASE RENOVATIONS ORDER & REPLACE- MENTS (1)	PURCHASE COMMIT- MENTS (2)	BUDGET APPRO- PRIATIONS (3)	SELF INSURANCE (4)	OTHER* (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE- MENTS (7)	PURCHASE ORDER COMMIT- MENTS (8)	OTHER** (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	-3,530	-3,530	0	0	49	49
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	363	363	0	0	44	44
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	-3,893	-3,893	0	0	5	5
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	5,754	5,754	0	0	10	10
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	1,861	1,861	0	0	15	15

* Other Operating funds are for program development, \$1,711 thousand; scholarships, \$125 thousand; and computer equipment, \$25 thousand.

** Other Ancillary funds are for WLU press, \$11 thousand; and residence improvements, \$4 thousand.



WINDSOR



COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: WINDSOR

	GENERAL EXPENDABLE FUNDS					RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (10)	NON- EXPENDABLE TRUST AND ENDOWMENT (11)
	OPERATING UNAPPROPRIATED (1)	APPROPRIATED (2)	OTHER (NON- CREDIT) (3)	UNAPPROPRIATED (4)	APPROPRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	90,302	0	0	12,827	0	103,129	7,663	1,926	7,537	563
2. TOTAL EXPENSE (FROM TABLE 3)	87,400	0	0	12,804	0	100,204	7,241	1,770	3,342	0
3. NET REVENUE (EXPENSE)	2,902	0	0	23	0	2,925	422	156	4,195	563
4. NET RECONCILING ITEMS	0	0	0	-146	0	-146	0	0	146	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	2,902	0	0	-123	0	2,779	422	156	4,341	563
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-219	0	0	-279	0	-498	-38	97	438	1
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-2,192	2,333	0	-86	-55	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	491	2,333	0	-488	-55	2,281	384	253	4,779	564
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	102	7,298	0	488	179	8,067	4,642	1,048	5,676	4,657
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	593	9,631	0	0	124	10,348	5,026	1,301	10,455	5,421

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1980
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WINDSOR

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (8)	NON- EXPENDABLE TRUST AND ENDOWMENT (9)
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)		
1. GOVERNMENT GRANTS AND CONTRACTS (A) ONTARIO MCU (I) FORMULA (II) EXTRA FORMULA (III) OTHER MCU GRANTS (B) OTHER ONTARIO GRANTS		60,265	0	0	60,265	0	0	0	60,265	0
		3,711	0	0	3,711	0	0	0	3,711	0
		2,271	0	146	2,417	559	0	4,917	7,893	0
		17	0	0	17	1,805	324	2	2,148	0
TOTAL ONTARIO GRANTS		66,264	0	146	66,410	2,364	324	4,919	74,017	0
(C) FEDERAL		0	0	0	0	3,969	0	0	3,969	0
(D) MUNICIPAL		0	0	0	0	0	0	0	0	0
(E) OTHER		0	0	0	0	84	0	0	84	0
2. FEES (A) TUITION CREDIT		20,768	0	0	20,768	0	0	0	20,768	0
(B) TUITION NON-CREDIT		0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS		1,310	0	3,248	4,558	0	0	0	4,558	0
3. BORROWINGS		0	0	0	0	0	0	0	0	0
4. DONATIONS		0	0	0	0	4	1,295	1,834	3,233	453
5. NON-GOVT. GRANTS & CONTRACTS		0	0	0	0	1,242	0	0	1,242	0
6. SALES OF SERVICE AND PRODUCTS		0	0	9,433	9,433	0	0	0	9,433	0
7. INVESTMENT INCOME		1,776	0	0	1,776	0	307	584	2,767	110
8. MISCELLANEOUS		184	0	0	184	0	0	0	184	0
TOTAL		90,302	0	12,827	103,129	7,663	1,926	7,537	120,255	563

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: WINDSOR

TYPE OF FUND OBJECT OF EXPENSE	GENERAL FUNDS			RESTRICTED FUNDS				TOTAL (8)
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES	33,072 5,305 24,351	0 0 0	0 0 3,594	33,072 5,305 27,945	0 3,570 0	0 0 0	0 0 0	33,072 8,875 27,945
TOTAL SALARIES AND WAGES	62,728	0	3,594	66,322	3,570	0	0	69,892
2. EMPLOYEE BENEFITS	8,661	0	571	9,232	207	0	0	9,439
TOTAL SALARIES AND BENEFITS	71,389	0	4,165	75,554	3,777	0	0	79,331
3. LIBRARY ACQUISITIONS	1,768	0	0	1,768	0	0	0	1,768
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	4,067	0	319	4,386	1,571	0	0	5,957
5. OPERATIONAL SUPPLIES AND EXPENSES	2,656	0	838	3,494	1,893	1,401	102	6,890
6. COST OF GOODS SOLD	0	0	4,732	4,732	0	0	0	4,732
7. UTILITIES	2,065	0	811	2,876	0	0	0	2,876
8. MUNICIPAL TAXES	689	0	94	783	0	0	0	783
9. RENOVATIONS AND ALTERATIONS	656	0	127	783	0	0	2,584	3,367
10. EXTERNALLY CONTRACTED SERVICES	275	0	71	346	0	0	0	346
11. SCHOLARSHIPS, BURSARIES, ETC.	919	0	0	919	0	369	0	1,288
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	875	875	0	0	0	875
13. LAND AND SITE SERVICES	0	0	437	437	0	0	0	437
14. BUILDINGS	0	0	135	135	0	0	656	791
15. MISCELLANEOUS	3,116	0	0	3,116	0	0	0	3,116
16. INTERNAL COST ALLOCATIONS	-200	0	200	0	0	0	0	0
TOTAL	87,400	0	12,804	100,204	7,241	1,770	3,342	112,557

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: WINDSOR

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH			LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
	ALL EXCL. MED (1)	MEDICINE (2)	SUB- TOTAL (3)							
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES	33,072 5,305 6,473	0 0 0	33,072 5,305 6,473	0 0 3,405	0 0 1,864	0 0 2,194	0 0 3,738	0 0 5,898	0 0 779	33,072 5,305 24,351
TOTAL SALARIES AND WAGES	44,850	0	44,850	3,405	1,864	2,194	3,738	5,898	779	62,728
2. EMPLOYEE BENEFITS	6,006	0	6,006	483	271	279	599	961	62	8,861
TOTAL SALARIES AND BENEFITS	50,856	0	50,856	3,888	2,135	2,473	4,337	6,859	841	71,389
3. LIBRARY ACQUISITIONS	0	0	0	1,768	0	0	0	0	0	1,768
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	1,600	0	1,600	190	1,459	217	225	372	4	4,067
5. OPERATIONAL SUPPLIES AND EXPENSES	1,265	0	1,265	106	87	206	304	557	131	2,656
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	2,065	0	2,065
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	689	0	689
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	656	0	656
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	275	0	275
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	919	0	0	0	919
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1,104	0	1,104	0	48	397	330	277	960	3,116
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	-16	0	-184	-200
TOTAL	54,825	0	54,825	5,952	3,729	4,212	5,180	11,750	1,752	87,400
CENTRAL COMPUTING COSTS:				ACADEMIC NON-ACADEMIC TOTAL						
				3,244 485 3,729						

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WINDSOR

	OPERATING					ANCILLARY ENTERPRISES				
	REPAIRS, RENOVATIONS & REPLACE- MENTS (1)	PURCHASE ORDER COMMIT- MENTS (2)	BUDGET APPRO- PRIATIONS (3)	SELF INSURANCE (4)	OTHER* (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE- MENTS (7)	PURCHASE ORDER COMMIT- MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	-180	598	2,680	10	-775	2,333	-55	0	0	-55
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	-180	598	2,680	10	-775	2,333	-55	0	0	-55
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	321	1,001	0	150	5,826	7,298	179	0	0	179
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	141	1,599	2,680	160	5,051	9,631	124	0	0	124

* Other Operating funds are for financial planning \$1,500 thousand; stabilization, \$1,801 thousand; and capital equipment, \$1,750 thousand.



YORK



TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: YORK

	GENERAL EXPENDABLE FUNDS					SUBTOTAL (6)	RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (10)	NON- EXPENDABLE TRUST AND ENDOWMENT (11)
	OPERATING UNAPPRO- PRIATED (1)	APPRO- PRIATED (2)	OTHER (NON- CREDIT) (3)	UNAPPRO- PRIATED (4)	ANCILLARY ENTERPRISES APPRO- PRIATED (5)		SPONSORED TRUST AND RESEARCH ENDOWMENT (7)	CAPITAL (8)			
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	222,879	0	4,068	29,812	0	256,759	20,216	4,377	23,628	304,980	2,548
2. TOTAL EXPENSE (FROM TABLE 3)	225,973	0	4,068	28,986	0	259,028	17,888	1,542	19,332	287,790	0
3. NET REVENUE (EXPENSE)	-3,094	0	-1	826	0	-2,269	2,328	2,835	4,208	7,100	2,548
4. NET RECONCILING ITEMS	399	0	1	-748	0	-348	0	0	-3,368	-3,716	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-2,695	0	0	78	0	-2,617	2,328	2,835	928	3,474	2,548
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	3,360	0	0	-201	0	3,159	-1,591	-2,213	1,130	465	-485
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-167	167	0	123	-123	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	496	167	0	0	-123	542	737	622	2,058	3,959	2,063
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-3,236	4,991	0	0	1,144	2,899	12,538	8,631	26,079	50,147	6,532
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-2,738	5,156	0	0	1,021	3,441	13,275	9,253	28,137	54,106	8,615

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: YORK

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)		
1. GOVERNMENT GRANTS AND CONTRACTS										
(A) ONTARIO MCU										
(I) FORMULA		138,509	0	0	138,509	0	0	0	138,509	0
(II) EXTRA FORMULA		14,669	0	0	14,669	0	0	0	14,669	0
(III) OTHER MCU GRANTS		6,104	0	748	6,852	1,845	0	6,868	15,565	0
(B) OTHER ONTARIO GRANTS		187	22	0	209	481	0	0	690	0
TOTAL ONTARIO GRANTS		159,469	22	748	160,239	2,326	0	6,868	189,433	0
(C) FEDERAL		320	1	0	321	14,369	0	0	14,690	38
(D) MUNICIPAL		18	0	0	18	117	0	0	135	0
(E) OTHER		624	0	0	624	1,238	0	0	1,882	0
2. FEES (A) TUITION CREDIT		53,472	0	0	53,472	0	0	0	53,472	0
(B) TUITION NON-CREDIT		0	3,821	0	3,821	0	0	0	3,821	0
(C) MISCELLANEOUS		3,586	224	9,822	13,635	0	0	1,252	14,887	0
3. BORROWINGS		0	0	0	0	0	0	0	0	0
4. DONATIONS		478	0	0	478	0	3,704	109	4,292	1,744
5. NON-GOVT. GRANTS & CONTRACTS		0	0	0	0	2,166	0	0	2,166	0
6. SALES OF SERVICE AND PRODUCTS		0	0	18,857	18,857	0	0	0	18,857	0
7. INVESTMENT INCOME		3,782	0	0	3,782	0	873	3,201	7,656	768
8. MISCELLANEOUS		1,126	0	385	1,511	0	0	12,188	13,709	0
TOTAL		222,878	4,068	29,812	256,759	20,216	4,377	23,628	304,980	2,548

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: YORK

TYPE OF FUND OBJECT OF EXPENSE	GENERAL FUNDS				RESTRICTED FUNDS			TOTAL (8)
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	89,117	0	0	89,117	1,840	0	0	90,757
(B) OTHER INSTRUCTION AND RESEARCH	7,392	1,596	0	8,988	2,923	0	0	11,911
(C) OTHER SALARIES AND WAGES	66,303	875	6,310	75,488	4,439	577	0	80,504
TOTAL SALARIES AND WAGES	164,812	2,471	6,310	173,593	9,002	577	0	183,172
2. EMPLOYEE BENEFITS	20,810	127	787	21,724	493	3	0	22,220
TOTAL SALARIES AND BENEFITS	185,622	2,598	7,097	195,317	9,495	580	0	205,392
3. LIBRARY ACQUISITIONS	4,216	0	0	4,216	0	112	0	4,328
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	7,828	89	781	8,698	1,861	50	2,918	13,528
5. OPERATIONAL SUPPLIES AND EXPENSES	6,184	753	3,133	10,070	3,730	404	24	14,228
6. COST OF GOODS SOLD	0	0	11,041	11,041	0	0	0	11,041
7. UTILITIES	6,960	22	2,576	9,558	46	0	0	9,604
8. MUNICIPAL TAXES	1,577	0	0	1,577	0	0	0	1,577
9. RENOVATIONS AND ALTERATIONS	999	8	1,251	2,258	0	0	6,795	9,053
10. EXTERNALLY CONTRACTED SERVICES	883	0	1,127	2,010	0	0	286	2,278
11. SCHOLARSHIPS, BURSARIES, ETC.	2,498	0	0	2,498	0	396	0	2,894
12. PRINCIPAL AND INTEREST REPAYMENTS	472	0	1,722	2,194	0	0	0	2,194
13. LAND AND SITE SERVICES	0	0	0	0	0	0	4,217	4,217
14. BUILDINGS	0	0	0	0	0	0	4,887	4,887
15. MISCELLANEOUS	8,733	599	258	9,590	2,656	0	223	12,469
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	225,673	4,069	28,986	259,028	17,686	1,542	19,332	297,790

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: YORK

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH			LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
	ALL EXCL. MED (1)	MEDICINE (2)	SUB- TOTAL (3)							
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES	89,117 7,392 26,600	0 0 0	89,117 7,392 26,600	0 0 7,158	0 0 4,944	0 0 4,316	0 0 11,799	0 0 11,474	0 0 2,012	89,117 7,392 68,303
TOTAL SALARIES AND WAGES	123,109	0	123,109	7,158	4,944	4,316	11,799	11,474	2,012	184,812
2. EMPLOYEE BENEFITS	14,860	0	14,860	1,001	684	560	1,507	1,744	434	20,810
TOTAL SALARIES AND BENEFITS	137,969	0	137,969	8,159	5,628	4,896	13,306	13,218	2,446	185,622
3. LIBRARY ACQUISITIONS	0	0	0	4,216	0	0	0	0	0	4,216
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	2,938	0	2,938	196	2,548	178	847	816	308	7,829
5. OPERATIONAL SUPPLIES AND EXPENSES	2,674	0	2,674	258	162	213	1,749	1,058	70	5,184
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	6,960	0	6,960
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	1,577	0	1,577
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	999	0	999
10. EXTERNALLY CONTRACTED SERVICES	54	0	54	27	0	0	0	728	74	883
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	2,498	0	0	0	2,498
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	472	472
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	3,862	0	3,862	111	927	413	1,541	334	1,545	8,733
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	147,497	0	147,497	12,967	9,265	8,198	17,443	25,690	4,913	225,973
CENTRAL COMPUTING COSTS:										
			ACADEMIC							
			NON-ACADEMIC							
			TOTAL							
			5,601							
			3,664							
			9,265							

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1980
(IN THOUSANDS OF DOLLARS)

INSTITUTION: YORK

	OPERATING					ANCILLARY ENTERPRISES				
	REPAIRS, RENOVATIONS & REPLACE- MENTS (1)	PURCHASE ORDER COMMIT- MENTS (2)	BUDGET APPRO- PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE- MENTS (7)	PURCHASE ORDER COMMIT- MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	5,156	0	0	5,156	196	0	0	196
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	4,991	0	0	4,991	319	0	0	319
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	167	0	0	167	-123	0	0	-123
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	4,991	0	0	4,991	1,144	0	0	1,144
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	5,156	0	0	5,156	1,021	0	0	1,021

Volume

2

**FINANCIAL REPORT
OF ONTARIO UNIVERSITIES
1989-90**

**Volume II - Affiliated and Federated
Colleges and Universities**

**Council of Finance Officers
Universities of Ontario**



**COUNCIL OF
ONTARIO
UNIVERSITIES
CONSEIL DES
UNIVERSITÉS
DE L'ONTARIO**

**FINANCIAL REPORT
OF ONTARIO UNIVERSITIES
1989-90**

**Volume II - Affiliated and Federated
Colleges and Universities**

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Institution (University Affiliation)

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Knox College (Toronto)	63
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GENERAL CAVEAT

CERTAIN OF THE SUMMARY DATA IN THIS REPORT ARE SUBJECT TO INTERPRETATION OR CLARIFICATION BECAUSE OF INHERENT DIFFERENCES AMONG INSTITUTIONS IN ACADEMIC PROGRAMMES, ORGANIZATION, PHYSICAL ENVIRONMENT, MANAGEMENT PHILOSOPHY AND BUDGETARY AND ACCOUNTING PROCEDURES.

FINANCIAL INFORMATION REPORTED BY THE AFFILIATED AND FEDERATED COLLEGES AND UNIVERSITIES (SHOWN IN VOLUME II) CANNOT BE ADDED TO THE FINANCIAL INFORMATION REPORTED BY THE UNIVERSITIES (SHOWN IN VOLUME I) WITHOUT CERTAIN ADJUSTMENTS. THE CONSOLIDATED SUMMARY TABLES SHOWN IN SECTION 4 OF VOLUME I REFLECT THESE ADJUSTMENTS.



**SUMMARY INFORMATION FOR AFFILIATED
AND FEDERATED INSTITUTIONS**



COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1980
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: TOTAL FOR ALL AFFILIATED AND FEDERATED INSTITUTIONS

	GENERAL EXPENDABLE FUNDS					SUBTOTAL (6)	RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (10)	NON- EXPENDABLE TRUST AND ENDOWMENT (11)
	OPERATING UNAPPRO- PRIATED (1)	APPRO- PRIATED (2)	OTHER (NON- CREDIT) (3)	UNAPPRO- PRIATED (4)	ANCILLARY ENTERPRISES APPRO- PRIATED (5)		SPONSORED TRUST AND RESEARCH ENDOWMENT (7)	CAPITAL (8)			
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	70,845	0	177	22,073	0	92,895	592	8,867	1,890	104,064	4,984
2. TOTAL EXPENSE (FROM TABLE 3)	73,733	0	123	21,633	0	95,489	544	3,339	1,485	100,857	0
3. NET REVENUE (EXPENSE)	-3,088	0	54	440	0	-2,594	48	5,548	205	3,207	4,984
4. NET RECONCILING ITEMS	1,801	0	-9	-1,512	0	280	0	-95	0	185	-190
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-1,287	0	45	-1,072	0	-2,314	48	5,453	205	3,382	4,784
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	4,076	0	16	825	0	4,917	26	-3,864	-1,070	-911	911
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-555	555	0	106	-106	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	2,234	555	61	-141	-106	2,603	74	1,560	-1,765	2,481	5,705
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	3,874	656	-286	1,985	106	6,345	247	35,536	4,577	46,705	55,250
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	6,108	1,211	-225	1,854	0	8,948	321	37,105	2,812	49,186	60,955

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: TOTAL FOR ALL AFFILIATED AND FEDERATED INSTITUTIONS

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (8)	NON- EXPENDABLE TRUST AND ENDOWMENT (9)
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)		
1. GOVERNMENT GRANTS AND CONTRACTS										
(A) ONTARIO MCU										
(I) FORMULA		22,597	0	0	22,597	0	0	0	22,597	0
(II) EXTRA FORMULA		3,542	0	0	3,542	0	0	0	3,542	0
(III) OTHER MCU GRANTS		985	0	0	985	0	0	0	985	0
(B) OTHER ONTARIO GRANTS		0	0	86	86	0	0	0	86	0
TOTAL ONTARIO GRANTS		27,124	0	86	27,210	0	0	0	27,210	0
(C) FEDERAL		15	13	0	28	587	58	0	673	0
(D) MUNICIPAL		5	0	0	5	0	0	0	5	0
(E) OTHER		540	0	0	540	0	0	0	540	0
2. FEES (A) TUITION CREDIT		23,632	0	0	23,632	0	0	0	23,632	0
(B) TUITION NON-CREDIT		0	92	0	92	0	0	0	92	0
(C) MISCELLANEOUS		148	0	14,060	14,208	0	0	0	14,208	0
3. BORROWINGS		0	0	0	0	0	0	0	0	0
4. DONATIONS		7,713	0	833	8,546	5	2,876	587	12,014	3,880
5. NON-GOVT. GRANTS & CONTRACTS		2,700	40	11	2,751	0	56	790	3,597	0
6. SALES OF SERVICE AND PRODUCTS		0	0	6,981	6,981	0	0	0	6,981	0
7. INVESTMENT INCOME		4,549	0	66	4,615	0	5,882	312	10,819	1,040
8. MISCELLANEOUS		4,219	32	36	4,287	0	5	1	4,293	264
TOTAL		70,745	177	22,073	92,895	592	8,887	1,690	104,064	4,984

TABLE 2A
OPERATING REVENUE ANALYSIS

PERCENTAGE OF OPERATING REVENUE BY SOURCE
FOR THE FISCAL YEAR ENDED 30 APRIL 1990

SOURCE OF REVENUE	HUNT (1)	SUDB (2)	THOR (3)	DIWI (4)	MAMA (5)	SAINT (6)	QUEE (7)	KNCK (8)	RESI (9)	AUGU (10)	MICH (11)	TRIN (12)	VICT (13)	WYCL (14)	GRNB (15)	JERO (16)	PAULS (17)	BRES (18)	HURON (19)	ST FE (20)	KINGS (21)	WAT (22)	TOTAL (23)
1. GOVERNMENT GRANTS AND CONTRACTS																							
(A) ONTARIO MCU																							
(I) FORMULA	59.3	46.3	34.4	19.6	25.1	17.2	31.3	5.6	0.0	7.4	9.8	17.5	30.1	54.6	64.9	71.4	55.5	52.9	48.0	57.0	30.4	11.2	32.0
(II) EXTRA FORMULA	16.9	23.4	24.9	1.0	20.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	4.2	12.4	5.7	0.0	12.3	5.0
(III) OTHER MCU GRANTS	1.1	4.9	0.4	0.3	2.1	0.0	1.2	0.9	0.0	0.3	0.3	0.2	2.2	5.7	0.0	1.6	15.3	2.5	2.5	2.0	0.0	2.1	1.4
(B) OTHER ONTARIO GRANTS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
TOTAL ONTARIO GRANTS	77.3	74.6	59.8	21.0	47.8	17.2	32.5	6.5	0.0	7.6	10.1	17.7	32.3	60.5	64.9	73.0	70.8	59.6	63.0	64.7	30.4	25.6	38.4
(C) FEDERAL	0.0	0.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.6	0.1	0.0	0.0	0.0	0.0	0.0
(D) MUNICIPAL	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
(E) OTHER	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	4.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.8
2. FEES (A) TUITION CREDIT	22.2	21.3	35.5	12.2	15.9	6.4	4.8	19.8	34.7	47.7	54.0	53.7	20.9	21.9	23.6	24.4	28.6	37.2	26.0	28.7	14.5	19.2	33.5
(B) TUITION NON-CREDIT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
(C) MISCELLANEOUS	0.0	0.7	0.0	0.0	0.2	0.0	0.0	0.0	2.3	0.0	0.0	0.4	0.0	0.0	0.4	0.1	0.0	0.4	0.0	0.4	0.0	3.7	0.2
3. BORROWINGS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4. DONATIONS	0.1	1.7	1.3	6.4	36.1	2.8	5.1	68.5	44.6	5.7	28.5	6.7	11.2	3.2	3.7	0.0	0.0	0.0	0.0	4.0	0.0	8.1	10.9
5. NON-GOVT. GRANTS & CONTRACTS	0.0	0.0	0.1	33.9	0.0	9.7	42.5	0.0	0.0	7.5	0.0	0.0	0.0	10.5	0.0	0.0	0.0	0.0	4.2	0.0	34.1	38.1	3.8
6. SALES OF SERVICE AND PRODUCTS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7. INVESTMENT INCOME	0.4	1.1	3.3	15.9	0.0	25.1	10.9	4.6	16.9	3.4	0.5	21.4	29.7	3.9	6.3	2.3	0.0	1.9	6.0	1.7	21.1	0.4	6.4
8. MISCELLANEOUS	0.0	0.2	0.0	10.6	0.0	38.8	4.2	0.6	1.4	23.8	6.9	0.1	5.9	0.0	1.1	0.3	0.0	0.8	0.8	0.5	0.0	5.0	6.0
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

PERCENTAGE ANALYSIS OF EXPENDABLE REVENUE & ADDITIONS BY TYPE OF FUND BY INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1990

TABLE 28
EXPENDABLE REVENUE ANALYSIS

TYPE OF FUND INSTITUTION	NON-CAPITAL					TOTAL EXPENDABLE FUNDS		
	OPERATING (1)	OTHER (2)	ANCILLARY ENTER- CREDIT) FRISSES (3)	SPONSORED RESEARCH (4)	TRUST AND ENDOWMENT (5)	TOTAL NON- CAPITAL (6)	TOTAL NON- CAPITAL (7)	TOTAL ALL FUNDS (9)
HUNTINGTON UNIVERSITY	73.7	0.0	25.7	0.0	0.6	100.0	98.9	100.0
UNIVERSITY OF SUDBURY	66.3	0.0	21.5	1.9	10.3	100.0	100.0	100.0
THORNELOE UNIVERSITY	82.0	0.0	13.6	0.0	4.3	100.0	96.5	100.0
McMASTER DIVINITY	68.2	0.2	0.0	0.0	31.5	100.0	100.0	100.0
UNIVERSITE SAINT PAUL	68.1	0.0	24.5	1.2	6.2	100.0	100.0	100.0
QUEEN'S THEOLOGICAL	99.0	0.6	0.0	0.0	0.4	100.0	100.0	100.0
KNOX COLLEGE	56.5	0.0	28.3	0.0	15.2	100.0	100.0	100.0
REGIS COLLEGE	100.0	0.0	0.0	0.0	0.0	100.0	100.0	100.0
ST AUGUSTINE'S SEMINARY	48.6	0.0	51.4	0.0	0.0	100.0	43.6	100.0
ST MICHAEL'S COLLEGE	75.4	0.6	18.3	0.0	5.7	100.0	100.0	100.0
TRINITY COLLEGE	43.5	0.0	28.3	0.0	28.3	100.0	100.0	100.0
VICTORIA COLLEGE	61.5	0.4	26.7	2.4	9.0	100.0	100.0	100.0
WYCLIFFE COLLEGE	38.4	0.0	16.9	0.0	44.7	100.0	100.0	100.0
CONRAD GREBEL COLLEGE	72.5	0.0	27.5	0.0	0.0	100.0	94.6	100.0
REMISON COLLEGE	75.2	0.0	24.6	0.0	0.2	100.0	98.5	100.0
ST JEROME'S COLLEGE	76.2	0.0	15.0	0.0	8.8	100.0	100.0	100.0
ST PAUL'S UNITED	29.1	0.0	66.3	0.0	4.6	100.0	90.1	100.0
BRESCIA COLLEGE	71.7	0.0	28.1	0.0	0.2	100.0	100.0	100.0
HURON COLLEGE	71.7	0.0	22.5	0.0	5.7	100.0	100.0	100.0
KING'S & ST PETER'S	83.7	0.0	13.9	0.3	2.2	100.0	96.7	100.0
WATERLOO LUTHERAN SEMINARY	90.9	0.0	0.0	0.0	9.1	100.0	100.0	100.0
DOMINICAIN COLLEGE	92.2	0.0	7.4	0.4	0.0	100.0	100.0	100.0
AVERAGE ALL INSTITUTIONS	69.0	0.2	21.6	0.6	6.7	100.0	98.4	100.0

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TOTAL FOR ALL AFFILIATED AND FEDERATED INSTITUTIONS

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS		
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH ENDOWMENT (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)
OBJECT OF EXPENSE							TOTAL (8)
1. SALARIES AND WAGES							
(A) ACADEMIC BANKS	31,528	0	0	31,528	0	56	0
(B) OTHER INSTRUCTION AND RESEARCH	1,365	0	0	1,365	104	8	0
(C) OTHER SALARIES AND WAGES	16,142	36	7,061	23,239	137	105	0
TOTAL SALARIES AND WAGES	49,035	36	7,061	56,132	241	170	0
2. EMPLOYEE BENEFITS	4,909	2	787	5,698	1	1	0
TOTAL SALARIES AND BENEFITS	53,944	38	7,848	61,830	242	171	0
3. LIBRARY ACQUISITIONS	1,566	0	0	1,566	64	7	8
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	1,692	1	940	2,633	17	31	27
5. OPERATIONAL SUPPLIES AND EXPENSES	3,441	45	1,622	5,108	131	42	28
6. COST OF GOODS SOLD	0	0	2,626	2,626	0	0	0
7. UTILITIES	1,754	0	1,586	3,340	0	0	0
8. MUNICIPAL TAXES	310	0	3	313	0	0	0
9. RENOVATIONS AND ALTERATIONS	1,482	0	757	2,239	0	141	1,017
10. EXTERNALLY CONTRACTED SERVICES	1,284	0	4,810	6,094	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	1,464	0	0	1,464	0	1,830	0
12. PRINCIPAL AND INTEREST REPAYMENTS	480	0	797	1,277	0	521	141
13. LAND AND SITE SERVICES	57	0	38	95	0	0	75
14. BUILDINGS	0	0	0	0	0	0	147
15. MISCELLANEOUS	6,511	38	353	6,903	90	586	41
16. INTERNAL COST ALLOCATIONS	-252	0	252	0	0	0	0
TOTAL	73,733	123	21,633	95,489	544	3,338	1,485
							100,857

PERCENTAGE ANALYSIS OF EXPENSES BY TYPE OF FUND BY INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1990

TABLE 3A
EXPENSE ANALYSIS

TYPE OF FUND INSTITUTION	NON-CAPITAL						TOTAL FUNDS		
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTER- PRISES (3)	SPONSORED RESEARCH (4)	TRUST AND ENDOWMENT (5)	TOTAL NON- CAPITAL (6)	TOTAL NON- CAPITAL (7)	TOTAL CAPITAL (8)	TOTAL ALL FUNDS (9)
HUNTINGTON UNIVERSITY	74.7	0.0	24.7	0.0	0.6	100.0	96.4	3.6	100.0
UNIVERSITY OF SUDBURY	82.3	0.0	15.6	2.1	0.0	100.0	100.0	0.0	100.0
THORNELOE UNIVERSITY	81.8	0.0	17.3	0.0	0.9	100.0	96.3	3.7	100.0
McMASTER DIVINITY	85.0	0.6	0.0	0.0	14.4	100.0	100.0	0.0	100.0
UNIVERSITE SAINT PAUL	71.1	0.0	25.5	0.8	2.6	100.0	100.0	0.0	100.0
QUEEN'S THEOLOGICAL	100.0	0.0	0.0	0.0	0.0	100.0	100.0	0.0	100.0
KNOX COLLEGE	67.9	0.0	26.1	0.0	6.0	100.0	100.0	0.0	100.0
REGIS COLLEGE	100.0	0.0	0.0	0.0	0.0	100.0	100.0	0.0	100.0
ST AUGUSTINE'S SEMINARY	83.2	0.0	16.5	0.0	0.4	100.0	84.1	35.9	100.0
ST MICHAEL'S COLLEGE	74.1	0.7	20.2	0.0	5.1	100.0	100.0	0.0	100.0
TRINITY COLLEGE	62.4	0.0	31.6	0.0	6.0	100.0	100.0	0.0	100.0
VICTORIA COLLEGE	67.0	0.0	27.0	2.3	3.7	100.0	100.0	0.0	100.0
WYCLIFFE COLLEGE	65.7	0.0	6.2	0.0	28.1	100.0	100.0	0.0	100.0
CONRAD GREBEL COLLEGE	76.1	0.0	23.9	0.0	0.0	100.0	97.3	2.7	100.0
RENISON COLLEGE	73.9	0.0	26.0	0.0	0.1	100.0	100.0	0.0	100.0
ST JEROME'S COLLEGE	76.9	0.0	18.4	0.0	2.7	100.0	100.0	0.0	100.0
ST PAUL'S UNITED	52.9	0.0	44.4	0.0	2.8	100.0	92.6	7.4	100.0
BRESCIA COLLEGE	73.9	0.0	26.0	0.0	0.0	100.0	100.0	0.0	100.0
HURON COLLEGE	72.7	0.0	25.1	0.0	2.1	100.0	100.0	0.0	100.0
KING'S & ST PETER'S	84.6	0.0	15.0	0.3	0.0	100.0	98.9	1.1	100.0
WATERLOO LUTHERAN SEMINARY	95.0	0.0	0.0	0.4	4.6	100.0	100.0	0.0	100.0
DOMINICAIN COLLEGE	94.2	0.0	5.5	0.4	0.0	100.0	100.0	0.0	100.0

TABLE 4

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1980
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TOTAL FOR ALL AFFILIATED AND FEDERATED INSTITUTIONS

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH			LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
	ALL EXCL. MED (1)	MEDICINE (2)	SUB- TOTAL (3)							
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES	31,528 1,365 1,513	0 0 0	31,528 1,365 1,513	0 0 3,243	0 0 0	0 0 740	0 0 6,668	0 0 3,591	0 0 367	31,528 1,365 16,142
TOTAL SALARIES AND WAGES	34,406	0	34,406	3,243	0	740	6,668	3,591	367	49,035
2. EMPLOYEE BENEFITS	3,251	0	3,251	320	0	78	775	442	42	4,909
TOTAL SALARIES AND BENEFITS	37,657	0	37,657	3,563	0	919	7,443	4,033	429	53,944
3. LIBRARY ACQUISITIONS	0	0	0	1,566	0	0	0	0	0	1,566
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	470	0	470	233	0	30	605	323	31	1,692
5. OPERATIONAL SUPPLIES AND EXPENSES	1,197	0	1,197	207	0	90	912	736	299	3,441
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	1,754	0	1,754
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	310	0	310
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	1,482	0	1,482
10. EXTERNALLY CONTRACTED SERVICES	505	0	505	13	0	76	307	383	0	1,284
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	1,464	0	0	0	1,464
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	393	0	87	480
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	57	0	57
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1,944	0	1,944	32	0	493	1,604	620	1,818	6,511
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	-50	-202	0	0	-252
TOTAL	41,773	0	41,773	5,614	0	2,922	11,062	9,698	2,664	73,733
CENTRAL COMPUTING COSTS:										
				ACADEMIC		NON-ACADEMIC		TOTAL		
				0		0		0		

PERCENTAGE OF OPERATING EXPENSES BY OBJECT OF EXPENSE BY INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1980

TABLE 4A
OPERATING REVENUE ANALYSIS

OBJECT OF EXPENSE	HUNT (1)	SUBS (2)	TBOR (3)	DIVI (4)	PAUL (5)	THEO (6)	KNCK (7)	REGI (8)	SI (9)	HIGH (10)	TRIN (11)	VICT (12)	WYCL (13)	CONR (14)	REMI (15)	ST (16)	ST (17)	BRES (18)	HURON (19)	KINGS (20)	WAT (21)	DOHI (22)	TOTAL (23)
1. SALARIES AND WAGES																							
(A) ACADEMIC RANKS	43.5	44.8	54.9	41.7	45.2	55.0	43.1	45.1	18.7	43.0	28.1	44.8	31.0	38.7	57.5	43.1	30.2	43.2	46.0	44.4	50.3	44.3	42.8
(B) OTHER INSTRUCTION & RESEARCH	0.0	0.0	0.0	0.0	0.4	0.0	2.3	0.0	3.0	3.8	1.9	3.5	8.1	0.0	0.0	4.3	8.3	0.0	0.0	1.0	6.0	1.3	1.9
(C) OTHER SALARIES AND WAGES	18.4	18.3	14.3	24.0	27.3	10.5	21.1	18.1	30.0	24.0	30.5	24.7	26.6	18.2	7.1	13.7	16.1	18.5	14.0	22.3	17.2	18.0	21.9
TOTAL SALARIES AND WAGES	62.0	63.1	69.2	65.7	72.9	65.5	66.5	63.2	48.7	70.0	62.4	71.3	61.2	65.1	64.6	61.1	55.7	62.7	60.1	67.7	73.4	63.6	66.5
2. EMPLOYEE BENEFITS	7.6	5.8	7.3	7.5	6.7	8.2	10.8	3.2	3.2	5.1	8.5	8.1	9.0	7.9	7.0	6.7	4.9	4.5	6.2	6.8	8.6	1.5	6.7
TOTAL SALARIES AND BENEFITS	69.7	68.9	76.5	73.2	79.6	73.7	77.4	66.4	51.9	75.1	70.9	79.4	70.2	73.0	71.6	67.8	60.6	67.2	66.3	74.6	82.0	65.1	73.2
3. LIBRARY ACQUISITIONS	0.0	1.5	1.1	0.0	3.4	2.4	2.5	1.6	1.2	2.3	1.8	1.9	2.4	2.4	0.4	1.0	0.3	1.8	2.8	2.4	3.2	8.4	2.1
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	0.0	3.7	1.9	2.3	5.0	0.7	0.6	3.2	2.0	1.7	2.0	0.6	1.3	3.6	0.6	1.8	1.1	3.1	4.0	2.8	0.5	5.1	2.3
5. OPERATIONAL SUPPLIES AND EXPENSES	11.7	3.2	8.8	4.6	3.3	1.8	6.6	5.3	3.4	4.4	3.4	6.5	6.7	4.0	4.0	4.6	3.2	3.1	3.5	5.2	4.9	6.8	4.7
6. COST OF GOODS SOLD	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7. UTILITIES	0.0	3.3	0.0	4.2	1.8	0.0	2.8	1.4	6.3	2.9	3.6	3.8	6.0	1.4	1.0	1.7	6.5	2.7	0.0	0.9	2.7	0.8	2.4
8. MUNICIPAL TAXES	0.0	0.0	0.0	0.3	0.0	0.0	0.5	0.5	0.2	0.1	0.1	0.1	0.5	0.0	0.0	0.0	0.0	2.2	1.2	1.3	0.0	0.8	0.4
9. RENOVATIONS AND ALTERATIONS	0.0	4.2	0.0	0.0	1.5	0.0	0.0	0.0	0.0	1.9	3.0	6.2	2.9	0.4	0.0	2.7	1.6	2.4	0.0	0.4	0.0	0.2	2.0
10. EXTERNALLY CONTRACTED SERVICES	11.6	9.7	0.0	0.0	0.0	0.0	0.0	0.0	0.9	0.9	2.1	0.0	0.0	0.0	0.0	1.4	12.2	1.5	8.7	1.6	0.0	0.0	1.7
11. SCHOLARSHIPS, BURSARIES, ETC.	0.0	2.7	0.0	0.0	0.8	5.7	0.0	2.2	24.8	3.1	1.6	0.0	0.0	1.2	0.0	0.0	0.0	2.7	3.0	1.3	2.8	0.0	2.0
12. PRINCIPAL AND INTEREST REPAYMENTS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.6	0.0	2.7	1.5	0.1	0.0	0.0	1.9	0.0	0.0	0.0	0.3	0.0	0.0	0.0	0.7
13. LAND AND SITE SERVICES	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.3	0.0	0.0	0.0	0.6	0.0	0.0	1.9	0.0	0.0	0.0	0.0	0.0	0.1
14. BUILDINGS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
15. MISCELLANEOUS	7.0	2.8	11.7	15.4	4.6	15.7	9.6	17.9	9.1	4.6	10.4	2.4	10.0	13.5	20.6	19.0	12.7	13.2	10.3	11.0	3.9	12.9	8.8
16. INTERNAL COST ALLOCATIONS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-0.5	-1.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-1.4	0.0	0.0	-0.3
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TOTAL FOR ALL AFFILIATED AND FEDERATED INSTITUTIONS

	OPERATING					ANCILLARY ENTERPRISES				
	REPAIRS, PURCHASE RENOVATIONS & REPLACE- MENTS (1)	PURCHASE ORDER COMMIT- MENTS (2)	BUDGET APPRO- PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE- MENTS (7)	PURCHASE ORDER COMMIT- MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	-229	0	-47	0	58	-218	-93	0	0	-93
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	79	0	0	0	124	203	0	0	13	13
3. OTHER	906	0	0	0	69	975	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	598	0	-47	0	4	555	-93	0	-13	-106
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-65	0	47	0	674	656	93	0	13	106
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	533	0	0	0	678	1,211	0	0	0	0

TABLE 6

PERCENTAGE ANALYSIS OF REVENUES BY SOURCE AND BY TYPE OF FUND
TOTAL FOR ALL AFFILIATED AND FEDERATED INSTITUTIONS

1985-86 to 1989-90

	1985-86	1986-87	1987-88	1988-89	1989-90
I OPERATING REVENUE BY SOURCE OF REVENUE					
Government Grants and Contracts					
Ontario	38.7%	38.1	36.2%	35.1%	32.0%
Formula	2.2	2.2	3.0	3.5	5.0
Extra Formula	0.6	1.0	1.4	1.1	1.4
MCU Grants	0.0	0.2	0.1	0.0	0.0
Other					
Total Ontario Grants	41.5	41.5	40.8	39.7	38.4
Fees					
Federal	0.1	0.1	0.1	0.0	0.0
Municipal	0.0	0.0	0.0	0.0	0.0
Other	0.8	0.9	1.3	0.9	0.8
Tuition Credit	31.5	31.8	32.2	34.5	33.5
Tuition Non-Credit	0.0	0.0	0.0	0.0	0.0
Miscellaneous	1.0	1.2	0.5	0.3	0.2
Borrowings	0.0	0.0	0.0	0.0	0.0
Donations	14.1	10.3	11.2	10.9	10.9
Non-Government Grants & Contracts	0.0	3.6	3.8	4.0	3.8
Sales of Service & Products	7.4	0.0	0.0	0.0	0.0
Investment Income	1.8	8.5	6.7	7.7	6.4
Miscellaneous	1.9	2.1	3.5	2.1	6.0
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
II TOTAL REVENUE BY TYPE OF FUND					
Non-Capital					
Operating	71.8%	69.2%	69.8%	69.4%	69.0%
Other (including non-credit)	0.1	0.2	0.1	0.1	0.2
Ancillary Enterprises	22.3	21.8	21.6	22.4	21.6
Sponsored Research	0.5	0.5	0.6	0.4	0.6
Trust and Endowment	5.6	8.4	9.0	7.6	8.7
Total Non-Capital	100.0%	100.0%	100.0%	100.0%	100.0%
Total Funds					
Non-Capital	97.2%	97.7%	97.9%	98.0%	98.4%
Capital	2.8	2.3	2.1	2.0	1.6
Total All Funds	100.0%	100.0%	100.0%	100.0%	100.0%

TABLE 7

PERCENTAGE ANALYSIS OF EXPENSES

BY OBJECT OF EXPENSE, BY FUNCTIONAL AREA AND BY TYPE OF FUND

TOTAL FOR ALL AFFILIATED AND FEDERATED INSTITUTIONS

1985-86 to 1989-90

	1985-86	1986-87	1987-88	1988-89	1989-90
I OPERATING EXPENSES BY OBJECT OF EXPENSE					
Salaries and Wages					
Academic Ranks	42.2%	43.3%	42.6%	43.6%	42.8%
Other Instruction and Research	0.7	1.1	1.7	2.0	1.9
Other Salaries and Wages	21.8	21.5	21.3	22.8	21.9
Total Salaries and Wages	65.8	65.9	65.6	68.4	66.5
Employee Benefits	7.0	7.0	6.4	5.4	6.7
Total Salaries and Benefits	73.9	73.0	72.1	73.8	73.2
Library Acquisitions	2.7	2.3	2.3	2.3	2.1
Equipment and Furniture, Purchase	2.1	2.2	2.8	1.8	2.3
Rental and Maintenance					
Operational Supplies and Expenses	5.7	5.4	4.8	5.2	4.7
Utilities	2.6	2.4	2.5	2.5	2.4
Municipal Taxes	0.3	0.2	0.4	0.4	0.4
Renovations, Alterations and Major Repairs	1.0	2.2	3.7	1.2	2.0
Externally Contracted Services	1.0	1.0	0.8	1.6	1.7
Scholarships, Bursaries, etc.	1.7	2.0	1.8	2.0	2.0
Principal and Interest Repayments	0.8	0.6	0.7	0.6	0.7
Miscellaneous	7.8	8.7	8.3	8.6	8.9
Internal Cost Allocations	0.3	-0.1	-0.2	-0.3	-0.3
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
II OPERATING EXPENSES BY FUNCTIONAL AREA					
Instruction and Research	58.1%	57.3%	56.4%	57.1%	56.7%
Library	7.8	7.8	7.8	7.8	7.6
Academic Central Computing	0.0	0.0	0.0	0.0	0.0
Total Instruction, Library, Ac. Cent. Comp	65.9	65.1	64.2	64.9	64.3
Non-Academic Central Computing	0.0	0.0	0.0	0.0	0.0
Student Services	3.2	4.0	3.9	3.9	4.0
Administration	15.0	14.1	13.7	13.7	15.0
Physical Plant	12.3	13.5	15.0	15.0	13.2
Other	3.6	3.3	3.1	3.1	3.6
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
III TOTAL EXPENSES BY TYPE OF FUND					
Non-Capital					
Operating	75.1%	75.0%	75.2%	74.2%	74.2%
Other (including non-credit)	0.2	0.2	0.2	0.1	0.1
Ancillary Enterprises	20.7	20.5	20.6	21.6	21.8
Sponsored Research	0.6	0.4	0.4	0.5	0.5
Trust and Endowment	3.5	3.8	3.5	3.6	3.4
Total Non-Capital	100.0%	100.0%	100.0%	100.0%	100.0%
Total Funds					
Non-Capital	98.8%	98.3%	99.4%	99.6%	98.5%
Capital	1.2	1.7	0.6	0.4	1.5
Total All Funds	100.0%	100.0%	100.0%	100.0%	100.0%

HUNTINGTON



TABLE 1
COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1980
(IN THOUSANDS OF DOLLARS)

INSTITUTION: HUNTINGTON UNIVERSITY (LAURENTIAN)

	GENERAL EXPENDABLE FUNDS					RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (10)	NON- EXPENDABLE TRUST AND ENDOWMENT (11)
	OPERATING UNAPPRO- PRIATED (1)	APPRO- PRIATED (2)	OTHER (NON- CREDIT) (3)	UNAPPRO- PRIATED (4)	APPRO- PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	1,040	0	0	362	0	1,402	0	0	16	155
2. TOTAL EXPENSE (FROM TABLE 3)	1,133	0	0	375	0	1,508	0	0	56	0
3. NET REVENUE (EXPENSE)	-93	0	0	-13	0	-106	0	0	-40	155
4. NET RECONCILING ITEMS	104	0	0	0	0	104	0	0	0	-104
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	11	0	0	-13	0	-2	0	0	-40	51
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	29	0	0	10	0	39	0	0	-39	0
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	0	0	0	13	-13	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	40	0	0	10	-13	37	0	0	-79	51
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	47	0	0	0	13	60	0	0	79	1,221
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	87	0	0	10	0	97	0	0	0	1,272

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: HUNTINGTON UNIVERSITY (LAURENTIAN)

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (8)	NON-EXPENDABLE TRUST AND ENDOWMENT (9)
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)		
1. GOVERNMENT GRANTS AND CONTRACTS										
(A) ONTARIO MCU										
(I) FORMULA		617	0	0	617	0	0	0	617	0
(II) EXTRA FORMULA		176	0	0	176	0	0	0	176	0
(III) OTHER MCU GRANTS		11	0	0	11	0	0	0	11	0
(B) OTHER ONTARIO GRANTS		0	0	0	0	0	0	0	0	0
TOTAL ONTARIO GRANTS		804	0	0	804	0	0	0	804	0
(C) FEDERAL		0	0	0	0	0	0	0	0	0
(D) MUNICIPAL		0	0	0	0	0	0	0	0	0
(E) OTHER		0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT		231	0	0	231	0	0	0	231	0
(B) TUITION NON-CREDIT		0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS		0	0	323	323	0	0	0	323	0
3. BORROWINGS		0	0	0	0	0	0	0	0	0
4. DONATIONS		1	0	0	1	0	9	2	12	8
5. NON-GOVT. GRANTS & CONTRACTS		0	0	0	0	0	0	0	0	0
6. SALES OF SERVICE AND PRODUCTS		0	0	39	39	0	0	0	39	0
7. INVESTMENT INCOME		4	0	0	4	0	0	14	18	147
8. MISCELLANEOUS		0	0	0	0	0	0	0	0	0
TOTAL		1,040	0	362	1,402	0	9	16	1,427	155

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: HUNTINGTON UNIVERSITY (LAURENTIAN)

TYPE OF FUND OBJECT OF EXPENSE	GENERAL FUNDS				RESTRICTED FUNDS			TOTAL (8)
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES	493 0 209	0 0 0	0 0 99	493 0 308	0 0 0	0 0 0	0 0 0	493 0 308
TOTAL SALARIES AND WAGES	702	0	99	801	0	0	0	801
2. EMPLOYEE BENEFITS	88	0	15	103	0	0	0	103
TOTAL SALARIES AND BENEFITS	790	0	114	904	0	0	0	904
3. LIBRARY ACQUISITIONS	0	0	0	0	0	0	9	9
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	0	0	8	8	0	0	27	35
5. OPERATIONAL SUPPLIES AND EXPENSES	133	0	81	214	0	0	0	214
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	75	75	0	0	0	75
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	0
9. RENOVATIONS AND ALTERATIONS	0	0	44	44	0	0	0	44
10. EXTERNALLY CONTRACTED SERVICES	131	0	0	131	0	0	0	131
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	9	0	9
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	43	43	0	0	20	63
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	79	0	10	89	0	0	0	89
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	1,133	0	375	1,508	0	9	56	1,573

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: HUNTINGTON UNIVERSITY (LAURENTIAN)

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH			LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
	ALL EXCL. MED (1)	MEDICINE (2)	SUB- TOTAL (3)							
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES	493 0 0	0 0 0	493 0 0	0 0 0	0 0 0	0 0 0	0 0 209	0 0 0	0 0 0	493 0 209
TOTAL SALARIES AND WAGES	493	0	493	0	0	0	209	0	0	702
2. EMPLOYEE BENEFITS	59	0	59	0	0	0	29	0	0	88
TOTAL SALARIES AND BENEFITS	552	0	552	0	0	0	238	0	0	790
3. LIBRARY ACQUISITIONS	0	0	0	0	0	0	0	0	0	0
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	0	0	0	0	0	0	0	0	0	0
5. OPERATIONAL SUPPLIES AND EXPENSES	90	0	90	0	0	0	43	0	0	133
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	0	0	0
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	0	0	0
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	0	0	0
10. EXTERNALLY CONTRACTED SERVICES	22	0	22	0	0	0	109	0	0	131
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	7	0	7	0	0	0	72	0	0	79
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	671	0	671	0	0	0	462	0	0	1,133
CENTRAL COMPUTING COSTS:			ACADEMIC							
			NON-ACADEMIC							
			TOTAL							

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1980
(IN THOUSANDS OF DOLLARS)

INSTITUTION: HUNTINGTON UNIVERSITY (LAURENTIAN)

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE- MENTS (1)	PURCHASE ORDER COMMIT- MENTS (2)	BUDGET APPRO- PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE- MENTS (7)	PURCHASE ORDER COMMIT- MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	0	0	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	13	13
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	-13	-13
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	13	13
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0



SUDBURY



COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: UNIVERSITY OF SUDBURY (LAURENTIAN)

	GENERAL EXPENDABLE FUNDS					SUBTOTAL (6)	RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (10)	NON- EXPENDABLE TRUST AND ENDOWMENT (11)
	OPERATING UNAPPRO- PRIATED (1)	APPRO- PRIATED (2)	OTHER (NON- CREDIT) (3)	UNAPPRO- PRIATED (4)	ANCILLARY ENTERPRISES APPRO- PRIATED (5)		SPONSORED TRUST AND RESEARCH ENDOWMENT (8)	CAPITAL ENDOWMENT (9)			
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	1,659	0	0	539	0	2,198	48	258	0	2,504	213
2. TOTAL EXPENSE (FROM TABLE 3)	1,873	0	0	356	0	2,229	47	0	0	2,276	0
3. NET REVENUE (EXPENSE)	-214	0	0	183	0	-31	1	258	0	228	213
4. NET RECONCILING ITEMS	168	0	0	-186	0	-18	0	0	0	-18	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-46	0	0	-3	0	-49	1	258	0	210	213
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	96	0	0	31	0	127	6	-133	0	0	0
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	50	0	0	28	0	78	7	125	0	210	213
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	172	0	0	-8	0	164	29	127	0	320	2,074
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	222	0	0	20	0	242	36	252	0	530	2,287

TABLE 2

(LAURENTIAN)

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TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: UNIVERSITY OF SUDBURY (LAURENTIAN)

TYPE OF FUND OBJECT OF EXPENSE	GENERAL FUNDS			RESTRICTED FUNDS				
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES	839 0 342	0 0 0	0 0 177	839 0 519	0 0 0	0 0 0	0 0 0	839 0 519
TOTAL SALARIES AND WAGES	1,181	0	177	1,358	0	0	0	1,358
2. EMPLOYEE BENEFITS	109	0	13	122	0	0	0	122
TOTAL SALARIES AND BENEFITS	1,290	0	190	1,480	0	0	0	1,480
3. LIBRARY ACQUISITIONS	28	0	0	28	0	0	0	28
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	70	0	0	70	0	0	0	70
5. OPERATIONAL SUPPLIES AND EXPENSES	60	0	4	64	47	0	0	111
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0
7. UTILITIES	62	0	48	110	0	0	0	110
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	0
9. RENOVATIONS AND ALTERATIONS	79	0	60	139	0	0	0	139
10. EXTERNALLY CONTRACTED SERVICES	181	0	0	181	0	0	0	181
11. SCHOLARSHIPS, BURSARIES, ETC.	50	0	0	50	0	0	0	50
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	49	49	0	0	0	49
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	53	0	5	58	0	0	0	58
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	1,873	0	356	2,229	47	0	0	2,276

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA^a
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: UNIVERSITY OF SUDBURY (LAURENTIAN)

OBJECT OF EXPENSE	FUNCTIONAL AREA	INSTRUCTION AND RESEARCH			LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
		ALL EXCL. MED (1)	MEDICINE (2)	SUB- TOTAL (3)							
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES		839 0 0	0 0 0	839 0 0	0 0 81	0 0 0	0 0 0	0 0 215	0 0 46	0 0 0	839 0 342
TOTAL SALARIES AND WAGES		839	0	839	81	0	0	215	46	0	1,181
2. EMPLOYEE BENEFITS		80	0	80	11	0	0	14	4	0	109
TOTAL SALARIES AND BENEFITS		919	0	919	92	0	0	229	50	0	1,290
3. LIBRARY ACQUISITIONS		0	0	0	28	0	0	0	0	0	28
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE		0	0	0	5	0	0	42	22	0	70
5. OPERATIONAL SUPPLIES AND EXPENSES		33	0	33	0	0	0	27	0	0	60
6. COST OF GOODS SOLD		0	0	0	0	0	0	0	0	0	0
7. UTILITIES		0	0	0	0	0	0	0	62	0	62
8. MUNICIPAL TAXES		0	0	0	0	0	0	0	0	0	0
9. RENOVATIONS AND ALTERATIONS		0	0	0	0	0	0	0	79	0	79
10. EXTERNALLY CONTRACTED SERVICES		56	0	56	0	0	0	125	0	0	181
11. SCHOLARSHIPS, BURSARIES, ETC.		0	0	0	0	0	50	0	0	0	50
12. PRINCIPAL AND INTEREST REPAYMENTS		0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES		0	0	0	0	0	0	0	0	0	0
14. BUILDINGS		0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS		11	0	11	0	0	0	36	6	0	53
16. INTERNAL COST ALLOCATIONS		0	0	0	0	0	0	0	0	0	0
TOTAL		1,019	0	1,019	126	0	50	459	219	0	1,873
		CENTRAL COMPUTING COSTS:									
					ACADEMIC						
					NON-ACADEMIC						
					TOTAL						

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: UNIVERSITY OF SUDBURY (LAURENTIAN)

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE- MENTS (1)	PURCHASE ORDER COMMIT- MENTS (2)	BUDGET APPRO- PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE- MENTS (7)	PURCHASE ORDER COMMIT- MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	0	0	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0

THORNELOE



TABLE 1
COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: THORNELOE UNIVERSITY (LAURENTIAN)

	GENERAL EXPENDABLE FUNDS					RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (10)	NON- EXPENDABLE TRUST AND ENDOWMENT (11)
	OPERATING UNAPPROPRIATED (1)	APPROPRIATED (2)	OTHER (NON- CREDIT) (3)	UNAPPROPRIATED (4)	APPROPRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	758	0	0	126	0	884	0	40	34	958
2. TOTAL EXPENSE (FROM TABLE 3)	616	0	0	130	0	746	0	7	29	782
3. NET REVENUE (EXPENSE)	142	0	0	-4	0	138	0	33	5	176
4. NET RECONCILING ITEMS	0	0	0	0	0	0	0	0	0	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	142	0	0	-4	0	138	0	33	5	176
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-142	0	0	4	0	-138	0	0	138	0
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	33	143	176
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	333	431	764
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	366	574	940

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: THORNHOLE UNIVERSITY (LAURENTIAN)

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (8)	NON-EXPENDABLE TRUST AND ENDOWMENT (9)
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)		
1. GOVERNMENT GRANTS AND CONTRACTS										
(A) ONTARIO MCU										
(I) FORMULA		261	0	0	261	0	0	0	261	0
(II) EXTRA FORMULA		189	0	0	189	0	0	0	189	0
(III) OTHER MCU GRANTS		3	0	0	3	0	0	0	3	0
(B) OTHER ONTARIO GRANTS		0	0	0	0	0	0	0	0	0
TOTAL ONTARIO GRANTS		453	0	0	453	0	0	0	453	0
(C) FEDERAL		0	0	0	0	0	0	0	0	0
(D) MUNICIPAL		0	0	0	0	0	0	0	0	0
(E) OTHER		0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT		269	0	0	269	0	0	0	269	0
(B) TUITION NON-CREDIT		0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS		0	0	125	125	0	0	0	125	0
3. BORROWINGS		0	0	0	0	0	0	0	0	0
4. DONATIONS		10	0	0	10	0	0	0	10	3
5. NON-GOVT. GRANTS & CONTRACTS		1	0	0	1	0	0	0	1	0
6. SALES OF SERVICE AND PRODUCTS		0	0	1	1	0	0	0	1	0
7. INVESTMENT INCOME		25	0	0	25	0	40	34	99	51
8. MISCELLANEOUS		0	0	0	0	0	0	0	0	0
TOTAL		758	0	126	884	0	40	34	958	54

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: THORNELOE UNIVERSITY (LAURENTIAN)

TYPE OF FUND OBJECT OF EXPENSE		GENERAL FUNDS			RESTRICTED FUNDS			TOTAL (8)	
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)		CAPITAL (7)
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES		338 0 88	0 0 0	0 0 45	338 0 133	0 0 0	0 0 0	0 0 0	338 0 133
TOTAL SALARIES AND WAGES		426	0	45	471	0	0	0	471
2. EMPLOYEE BENEFITS		45	0	6	51	0	0	0	51
TOTAL SALARIES AND BENEFITS		471	0	51	522	0	0	0	522
3. LIBRARY ACQUISITIONS		7	0	0	7	0	0	0	7
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE		12	0	0	12	0	0	0	12
5. OPERATIONAL SUPPLIES AND EXPENSES		54	0	19	73	0	0	0	73
6. COST OF GOODS SOLD		0	0	0	0	0	0	0	0
7. UTILITIES		0	0	30	30	0	0	0	30
8. MUNICIPAL TAXES		0	0	0	0	0	0	0	0
9. REMOVATIONS AND ALTERATIONS		0	0	0	0	0	0	0	0
10. EXTERNALLY CONTRACTED SERVICES		0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.		0	0	0	0	0	7	0	7
12. PRINCIPAL AND INTEREST REPAYMENTS		0	0	22	22	0	0	0	22
13. LAND AND SITE SERVICES		0	0	0	0	0	0	0	0
14. BUILDINGS		0	0	0	0	0	0	29	29
15. MISCELLANEOUS		72	0	8	80	0	3	0	80
16. INTERNAL COST ALLOCATIONS		0	0	0	0	0	0	0	0
TOTAL		616	0	130	746	0	7	29	782

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: THORNELOE UNIVERSITY (LAURENTIAN)

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH			LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
	ALL EXCL. MED (1)	MEDICINE (2)	SUB- TOTAL (3)							
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES	338 0 0	0 0 0	338 0 0	0 0 0	0 0 0	0 0 0	0 0 88	0 0 0	0 0 0	338 0 88
TOTAL SALARIES AND WAGES	338	0	338	0	0	0	88	0	0	426
2. EMPLOYEE BENEFITS	33	0	33	0	0	0	12	0	0	45
TOTAL SALARIES AND BENEFITS	371	0	371	0	0	0	100	0	0	471
3. LIBRARY ACQUISITIONS	0	0	0	7	0	0	0	0	0	7
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	0	0	0	0	0	0	12	0	0	12
5. OPERATIONAL SUPPLIES AND EXPENSES	40	0	40	0	0	0	14	0	0	54
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	0	0	0
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	0	0	0
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	0	0	0
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1	0	1	0	0	0	71	0	0	72
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	412	0	412	7	0	0	197	0	0	616
CENTRAL COMPUTING COSTS: ACADEMIC 0 NON-ACADEMIC 0 TOTAL 0										

TABLE 3

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1980
(IN THOUSANDS OF DOLLARS)

INSTITUTION: THORNHOLE UNIVERSITY (LAURENTIAN)

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE- MENTS (1)	PURCHASE ORDER COMMIT- MENTS (2)	BUDGET APPRO- PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE- MENTS (7)	PURCHASE ORDER COMMIT- MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	0	0	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0



McMASTER DIVINITY



TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: McMASTER DIVINITY (McMASTER)

	GENERAL EXPENDABLE FUNDS					RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (10)	NON- EXPENDABLE TRUST AND ENDOWMENT (11)
	OPERATING UNAPPRO- PRIATED (1)	APPRO- PRIATED (2)	OTHER (NON- CREDIT) (3)	UNAPPRO- PRIATED (4)	ANCILLARY ENTERPRISES APPRO- PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	861	0	3	0	0	864	0	398	0	514
2. TOTAL EXPENSE (FROM TABLE 3)	1,034	0	7	0	0	1,041	0	175	0	0
3. NET REVENUE (EXPENSE)	-173	0	-4	0	0	-177	0	223	0	514
4. NET RECONCILING ITEMS	160	0	0	0	0	160	0	0	0	90
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-13	0	-4	0	0	-17	0	223	0	604
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	174	0	4	0	0	178	0	-178	0	0
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	161	0	0	0	0	161	0	45	0	604
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	2,439	0	0	0	0	2,439	0	-5	0	3,688
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	2,600	0	0	0	0	2,600	0	40	0	4,292

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1990
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: McMASTER DIVINITY (McMASTER)

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS			RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)		
1. GOVERNMENT GRANTS AND CONTRACTS (A) ONTARIO MCU (I) FORMULA (II) EXTRA FORMULA (III) OTHER MCU GRANTS (B) OTHER ONTARIO GRANTS		169	0	0	169	0	0	169	0
		9	0	0	9	0	0	9	0
		3	0	0	3	0	0	3	0
		0	0	0	0	0	0	0	0
TOTAL ONTARIO GRANTS		181	0	0	181	0	0	181	0
(C) FEDERAL		0	0	0	0	0	0	0	0
(D) MUNICIPAL		0	0	0	0	0	0	0	0
(E) OTHER		0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT (B) TUITION NON-CREDIT (C) MISCELLANEOUS		105	0	0	105	0	0	105	0
		0	3	0	3	0	0	3	0
		0	0	0	0	0	0	0	0
3. BORROWINGS		0	0	0	0	0	0	0	0
4. DONATIONS		55	0	0	55	0	40	95	514
5. NON-GOVT. GRANTS & CONTRACTS		292	0	0	292	0	56	348	0
6. SALES OF SERVICE AND PRODUCTS		0	0	0	0	0	0	0	0
7. INVESTMENT INCOME		137	0	0	137	0	302	439	0
8. MISCELLANEOUS		91	0	0	91	0	0	91	0
TOTAL		861	3	0	864	0	398	1,262	514

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1990
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: MCMASTER DIVINITY (MCMASTER)

OBJECT OF EXPENSE	TYPE OF FUND	GENERAL FUNDS			SUBTOTAL (4)	RESTRICTED FUNDS			TOTAL (8)
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)		SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES		431 0 248	0 0 0	0 0 0	431 248	0 0 0	0 0 0	0 0 0	431 248
TOTAL SALARIES AND WAGES		679	0	0	679	0	0	0	679
2. EMPLOYEE BENEFITS		78	0	0	78	0	0	0	78
TOTAL SALARIES AND BENEFITS		757	0	0	757	0	0	0	757
3. LIBRARY ACQUISITIONS		0	0	0	0	0	0	0	0
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE		24	0	0	24	0	0	0	24
5. OPERATIONAL SUPPLIES AND EXPENSES		48	7	0	55	0	0	0	55
6. COST OF GOODS SOLD		0	0	0	0	0	0	0	0
7. UTILITIES		43	0	0	43	0	0	0	43
8. MUNICIPAL TAXES		3	0	0	3	0	0	0	3
9. RENOVATIONS AND ALTERATIONS		0	0	0	0	0	0	0	0
10. EXTERNALLY CONTRACTED SERVICES		0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.		0	0	0	0	0	121	0	121
12. PRINCIPAL AND INTEREST REPAYMENTS		0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES		0	0	0	0	0	0	0	0
14. BUILDINGS		0	0	0	0	0	0	0	0
15. MISCELLANEOUS		159	0	0	159	0	54	0	213
16. INTERNAL COST ALLOCATIONS		0	0	0	0	0	0	0	0
TOTAL		1,034	7	0	1,041	0	175	0	1,216

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1990
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: MCMASTER DIVINITY (McMASTER)

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH			LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
	ALL ENCL. MED (1)	MEDICINE (2)	SUB- TOTAL (3)							
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES	431 0 0	0 0 0	431 0 0	0 0 0	0 0 0	0 0 0	0 0 193	0 0 55	0 0 0	431 0 248
TOTAL SALARIES AND WAGES	431	0	431	0	0	0	193	55	0	679
2. EMPLOYEE BENEFITS	50	0	50	0	0	0	22	6	0	78
TOTAL SALARIES AND BENEFITS	481	0	481	0	0	0	215	61	0	757
3. LIBRARY ACQUISITIONS	0	0	0	0	0	0	0	0	0	0
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	9	0	9	0	0	0	4	11	0	24
5. OPERATIONAL SUPPLIES AND EXPENSES	47	0	47	0	0	0	0	1	0	48
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	43	0	43
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	3	0	3
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	0	0	0
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	75	0	75	0	0	0	83	1	0	159
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	612	0	612	0	0	0	302	120	0	1,034
CENTRAL COMPUTING COSTS:			ACADEMIC							
			NON-ACADEMIC							
			TOTAL							

TABLE 5

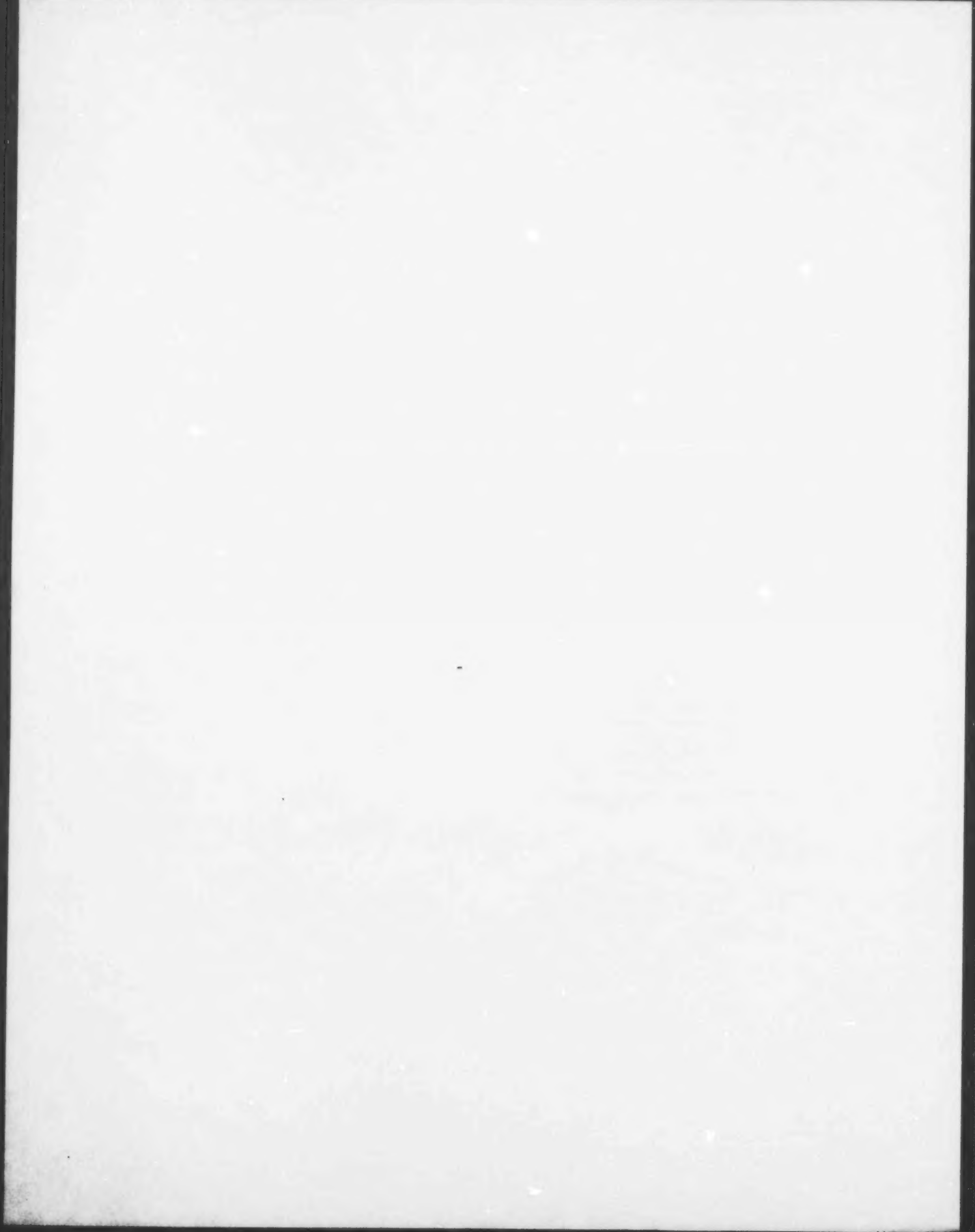
GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: McMASTER DIVINITY (McMASTER)

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE- MENTS (1)	PURCHASE ORDER COMMIT- MENTS (2)	BUDGET APPRO- PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE- MENTS (7)	PURCHASE ORDER COMMIT- MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	0	0	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0



UNIVERSITE SAINT PAUL



COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1980
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: UNIVERSITE SAINT PAUL (OTTAWA)

	GENERAL EXPENDABLE FUNDS					RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (10)	NON- EXPENDABLE TRUST AND ENDOWMENT (11)
	OPERATING UNAPPRO- PRIATED (1)	APPRO- PRIATED (2)	OTHER (NON- CREDIT) (3)	UNAPPRO- PRIATED (4)	APPRO- PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	7,136	0	0	2,570	0	9,706	130	645	0	127
2. TOTAL EXPENSE (FROM TABLE 3)	7,236	0	0	2,600	0	9,836	82	260	0	0
3. NET REVENUE (EXPENSE)	-100	0	0	-30	0	-130	48	385	0	127
4. NET RECONCILING ITEMS	0	0	0	0	0	0	0	0	0	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-100	0	0	-30	0	-130	48	385	0	127
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	100	0	0	30	0	130	25	-155	0	0
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	73	230	0	127
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	37	663	0	792
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	110	893	0	919

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: UNIVERSITE SAINT PAUL (OTTAWA)

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (8)	NON-EXPENDABLE TRUST AND ENDOWMENT (9)	
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)			
1. GOVERNMENT GRANTS AND CONTRACTS											
(A) ONTARIO MCU											
	(I) FORMULA	1,794	0	0	1,794	0	0	0	1,794	0	
	(II) EXTRA FORMULA	1,465	0	0	1,465	0	0	0	1,465	0	
	(III) OTHER MCU GRANTS	152	0	0	152	0	0	0	152	0	
	(B) OTHER ONTARIO GRANTS	0	0	0	0	0	0	0	0	0	
TOTAL ONTARIO GRANTS											
		3,411	0	0	3,411	0	0	0	3,411	0	
(C) FEDERAL											
(D) MUNICIPAL											
(E) OTHER											
2. FEES (A) TUITION CREDIT											
(B) TUITION NON-CREDIT											
(C) MISCELLANEOUS											
3. BORROWINGS											
4. DONATIONS											
5. NON-GOVT. GRANTS & CONTRACTS											
6. SALES OF SERVICE AND PRODUCTS											
7. INVESTMENT INCOME											
8. MISCELLANEOUS											
TOTAL											
		7,136	0	2,570	9,706	130	645	0	10,481	127	

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1980
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: UNIVERSITE SAINT PAUL (OTTAWA)

TYPE OF FUND	OBJECT OF EXPENSE	GENERAL FUNDS			RESTRICTED FUNDS			TOTAL (8)
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)
1. SALARIES AND WAGES	(A) ACADEMIC RANKS	3,269	0	0	3,269	0	12	0
	(B) OTHER INSTRUCTION AND RESEARCH	28	0	0	28	27	8	63
	(C) OTHER SALARIES AND WAGES	1,975	0	1,054	3,029	0	0	0
	TOTAL SALARIES AND WAGES	5,272	0	1,054	6,326	27	20	0
2. EMPLOYEE BENEFITS		488	0	95	583	1	1	0
	TOTAL SALARIES AND BENEFITS	5,760	0	1,149	6,909	28	21	0
3. LIBRARY ACQUISITIONS		246	0	0	246	40	0	0
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE		360	0	124	484	2	0	0
5. OPERATIONAL SUPPLIES AND EXPENSES		239	0	211	450	3	10	0
6. COST OF GOODS SOLD		0	0	860	860	0	0	0
7. UTILITIES		130	0	77	207	0	0	0
8. MUNICIPAL TAXES		2	0	3	5	0	0	0
9. RENOVATIONS AND ALTERATIONS		108	0	151	259	0	0	0
10. EXTERNALLY CONTRACTED SERVICES		0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.		55	0	0	55	0	229	0
12. PRINCIPAL AND INTEREST REPAYMENTS		0	0	0	0	0	0	0
13. LAND AND SITE SERVICES		0	0	0	0	0	0	0
14. BUILDINGS		0	0	0	0	0	0	0
15. MISCELLANEOUS		336	0	25	361	9	0	0
16. INTERNAL COST ALLOCATIONS		0	0	0	0	0	0	0
TOTAL		7,236	0	2,600	9,836	82	260	0
								10,178

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1980
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: UNIVERSITE SAINT PAUL (OTTAWA)

FUNCTIONAL AREA		INSTRUCTION AND RESEARCH			LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB- TOTAL (3)								
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES	3,269 28 588	0 0 0	3,269 28 588		0 0 516	0 0 0	0 0 64	0 0 513	0 0 294	0 0 0	3,269 28 1,975
TOTAL SALARIES AND WAGES	3,885	0	3,885		516	0	64	513	294	0	5,272
2. EMPLOYEE BENEFITS	354	0	354		49	0	5	43	37	0	488
TOTAL SALARIES AND BENEFITS	4,239	0	4,239		565	0	69	556	331	0	5,760
3. LIBRARY ACQUISITIONS	0	0	0		246	0	0	0	0	0	246
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	228	0	228		57	0	0	54	21	0	360
5. OPERATIONAL SUPPLIES AND EXPENSES	139	0	139		-13	0	2	58	53	0	239
6. COST OF GOODS SOLD	0	0	0		0	0	0	0	0	0	0
7. UTILITIES	0	0	0		0	0	0	0	130	0	130
8. MUNICIPAL TAXES	0	0	0		0	0	0	0	2	0	2
9. RENOVATIONS AND ALTERATIONS	0	0	0		0	0	0	0	108	0	108
10. EXTERNALLY CONTRACTED SERVICES	0	0	0		0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0		0	0	55	0	0	0	55
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0		0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0		0	0	0	0	0	0	0
14. BUILDINGS	0	0	0		0	0	0	0	0	0	0
15. MISCELLANEOUS	123	0	123		3	0	0	146	8	56	336
16. INTERNAL COST ALLOCATIONS	0	0	0		0	0	0	0	0	0	0
TOTAL	4,729	0	4,729		858	0	126	814	653	56	7,236
CENTRAL COMPUTING COSTS:				ACADEMIC	0						
				NON-ACADEMIC	0						
				TOTAL	0						

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: UNIVERSITE SAINT PAUL (OTTAWA)

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE- MENTS (1)	PURCHASE ORDER COMMIT- MENTS (2)	BUDGET APPRO- PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE- MENTS (7)	PURCHASE ORDER COMMIT- MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	0	0	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0



QUEEN'S THEOLOGICAL



COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: QUEEN'S THEOLOGICAL (QUEEN'S)

	GENERAL EXPENDABLE FUNDS					RESTRICTED EXPENDABLE FUNDS		TOTAL EXPENDABLE (10)	NON- EXPENDABLE TRUST AND ENDOWMENT (11)
	OPERATING UNAPPRO- PRIATED (1)	APPRO- PRIATED (2)	OTHER (NON- CREDIT) (3)	UNAPPRO- PRIATED (4)	APPRO- PRIATED (5)	SUBTOTAL (6)	SPONSORED TRUST AND RESEARCH ENDOWMENT (7)	CAPITAL (8)	
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	1,427	0	9	0	0	1,436	0	6	288
2. TOTAL EXPENSE (FROM TABLE 3)	1,275	0	0	0	0	1,275	0	0	0
3. NET REVENUE (EXPENSE)	152	0	9	0	0	161	0	6	288
4. NET RECONCILING ITEMS	9	0	-9	0	0	0	0	0	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	161	0	0	0	0	161	0	6	288
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	161	0	0	0	0	161	0	6	288
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	130	313	0	0	0	443	0	674	534
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	291	313	0	0	0	604	0	680	822

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: QUEEN'S THEOLOGICAL (QUEEN'S)

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (8)	NON-EXPENDABLE TRUST AND ENDOWMENT (9)
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)		
1. GOVERNMENT GRANTS AND CONTRACTS										
(A) ONTARIO MCU										
(I) FORMULA		245	0	0	245	0	0	0	245	0
(II) EXTRA FORMULA		0	0	0	0	0	0	0	0	0
(III) OTHER MCU GRANTS		0	0	0	0	0	0	0	0	0
(B) OTHER ONTARIO GRANTS		0	0	0	0	0	0	0	0	0
TOTAL ONTARIO GRANTS		245	0	0	245	0	0	0	245	0
(C) FEDERAL		0	0	0	0	0	0	0	0	0
(D) MUNICIPAL		0	0	0	0	0	0	0	0	0
(E) OTHER		0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT		91	0	0	91	0	0	0	91	0
(B) TUITION NON-CREDIT		0	9	0	9	0	0	0	9	0
(C) MISCELLANEOUS		0	0	0	0	0	0	0	0	0
3. BORROWINGS		0	0	0	0	0	0	0	0	0
4. DONATIONS		40	0	0	40	0	0	0	40	288
5. NON-GOVT. GRANTS & CONTRACTS		139	0	0	139	0	0	0	139	0
6. SALES OF SERVICE AND PRODUCTS		0	0	0	0	0	0	0	0	0
7. INVESTMENT INCOME		358	0	0	358	0	6	0	364	0
8. MISCELLANEOUS		554	0	0	554	0	0	0	554	0
TOTAL		1,427	9	0	1,436	0	6	0	1,442	288

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: QUEEN'S THEOLOGICAL (QUEEN'S)

TYPE OF FUND OBJECT OF EXPENSE	GENERAL FUNDS			SUBTOTAL (4)	RESTRICTED FUNDS			TOTAL (8)
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)		SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES TOTAL SALARIES AND WAGES	701 0 134	0 0 0	0 0 0	701 0 134	0 0 0	0 0 0	0 0 0	701 0 134
2. EMPLOYEE BENEFITS TOTAL SALARIES AND BENEFITS	835 105 940	0 0 0	0 0 0	835 105 940	0 0 0	0 0 0	0 0 0	835 105 940
3. LIBRARY ACQUISITIONS	30	0	0	30	0	0	0	30
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	9	0	0	9	0	0	0	9
5. OPERATIONAL SUPPLIES AND EXPENSES	23	0	0	23	0	0	0	23
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	0
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	0
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	0
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	73	0	0	73	0	0	0	73
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	200	0	0	200	0	0	0	200
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	1,275	0	0	1,275	0	0	0	1,275

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: QUEEN'S THEOLOGICAL (QUEEN'S)

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH			LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
	ALL EXCL. MED (1)	MEDICINE (2)	SUB- TOTAL (3)							
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES	701 0 0	0 0 0	701 0 0	0 0 0	0 0 0	0 0 0	0 0 134	0 0 0	0 0 0	701 0 134
TOTAL SALARIES AND WAGES	701	0	701	0	0	0	134	0	0	835
2. EMPLOYEE BENEFITS	88	0	88	0	0	0	17	0	0	105
TOTAL SALARIES AND BENEFITS	789	0	789	0	0	0	151	0	0	940
3. LIBRARY ACQUISITIONS	0	0	0	30	0	0	0	0	0	30
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	0	0	0	0	0	2	7	0	0	9
5. OPERATIONAL SUPPLIES AND EXPENSES	23	0	23	0	0	0	0	0	0	23
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	0	0	0
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	0	0	0
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	0	0	0
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	73	0	0	0	73
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	135	0	135	0	0	1	52	0	12	200
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	947	0	947	30	0	76	210	0	12	1,275
CENTRAL COMPUTING COSTS:										
				ACADEMIC		NON-ACADEMIC		TOTAL		
				0		0		0		

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: QUEEN'S THEOLOGICAL (QUEEN'S)

	OPERATING					ANCILLARY ENTERPRISES		
	REPAIRS, PURCHASE RENOVATIONS ORDER & REPLACE- COMMIT- MENTS (1) (2)	BUDGET APPRO- PRIATIONS (3)	SELF INSURANCE (4)	OTHER* (5)	TOTAL (6)	REPAIRS, PURCHASE RENOVATIONS ORDER & REPLACE- COMMIT- MENTS (7) (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	313	313	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	313	313	0	0	0

* Other Operating funds are for specific purposes.

KNOX



INSTITUTION: KNOX COLLEGE (TORONTO)

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1989
(IN THOUSANDS OF DOLLARS)

TABLE 1

	GENERAL EXPENDABLE FUNDS					RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (10)	NON- EXPENDABLE TRUST AND ENDOWMENT (11)
	OPERATING UNAPPRO- PRIATED (1)	APPRO- PRIATED (2)	OTHER (NON- CREDIT) (3)	UNAPPRO- PRIATED (4)	APPRO- PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)		
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	1,071	0	0	537	0	1,608	0	286	1,896	0
2. TOTAL EXPENSE (FROM TABLE 3)	1,339	0	0	515	0	1,854	0	118	1,972	0
3. NET REVENUE (EXPENSE)	-268	0	0	22	0	-246	0	170	-76	0
4. NET RECONCILING ITEMS	22	0	0	-22	0	0	0	-92	-92	92
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-246	0	0	0	0	-246	0	78	-168	92
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	33	0	0	0	0	33	0	893	-5	5
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-213	0	0	0	0	-213	0	971	-173	97
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	1,023	0	0	0	0	1,023	0	0	1,954	1,822
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	810	0	0	0	0	810	0	971	1,781	1,919

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1989
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: KNOX COLLEGE (TORONTO)

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (8)	NON-EXPENDABLE TRUST AND ENDOWMENT (9)
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)		
1. GOVERNMENT GRANTS AND CONTRACTS (A) ONTARIO MCU (I) FORMULA (II) EXTRA FORMULA (III) OTHER MCU GRANTS (B) OTHER ONTARIO GRANTS		335	0	0	335	0	0	0	335	0
		0	0	0	0	0	0	0	0	0
		13	0	0	13	0	0	0	13	0
		0	0	0	0	0	0	0	0	0
TOTAL ONTARIO GRANTS		348	0	0	348	0	0	0	348	0
(C) FEDERAL		0	0	0	0	0	0	0	0	0
(D) MUNICIPAL		0	0	0	0	0	0	0	0	0
(E) OTHER		0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT (B) TUITION NON-CREDIT (C) MISCELLANEOUS		51	0	0	51	0	0	0	51	0
		0	0	0	0	0	0	0	0	0
		0	0	515	515	0	0	0	515	0
3. BORROWINGS		0	0	0	0	0	0	0	0	0
4. DONATIONS		55	0	0	55	0	71	0	126	0
5. NON-GOVT. GRANTS & CONTRACTS		455	0	0	455	0	0	0	455	0
6. SALES OF SERVICE AND PRODUCTS		0	0	22	22	0	0	0	22	0
7. INVESTMENT INCOME		117	0	0	117	0	217	0	334	0
8. MISCELLANEOUS		45	0	0	45	0	0	0	45	0
TOTAL		1,071	0	537	1,608	0	288	0	1,896	0

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1989
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: KNOX COLLEGE (TORONTO)

OBJECT OF EXPENSE	TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			TOTAL (8)
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES		577 31 283	0 0 0	0 0 98	577 31 381	0 0 0	0 0 0	0 0 0	577 31 381
TOTAL SALARIES AND WAGES		891	0	98	989	0	0	0	989
2. EMPLOYEE BENEFITS		145	0	17	162	0	0	0	162
TOTAL SALARIES AND BENEFITS		1,036	0	115	1,151	0	0	0	1,151
3. LIBRARY ACQUISITIONS		33	0	0	33	0	0	0	33
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE		8	0	4	12	0	0	0	12
5. OPERATIONAL SUPPLIES AND EXPENSES		89	0	61	150	0	0	0	150
6. COST OF GOODS SOLD		0	0	0	0	0	0	0	0
7. UTILITIES		38	0	66	104	0	0	0	104
8. MUNICIPAL TAXES		7	0	0	7	0	0	0	7
9. RENOVATIONS AND ALTERATIONS		0	0	0	0	0	0	0	0
10. EXTERNALLY CONTRACTED SERVICES		0	0	269	269	0	0	0	269
11. SCHOLARSHIPS, BURSARIES, ETC.		0	0	0	0	0	118	0	118
12. PRINCIPAL AND INTEREST REPAYMENTS		0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES		0	0	0	0	0	0	0	0
14. BUILDINGS		0	0	0	0	0	0	0	0
15. MISCELLANEOUS		128	0	0	128	0	0	0	128
16. INTERNAL COST ALLOCATIONS		0	0	0	0	0	0	0	0
TOTAL		1,339	0	515	1,854	0	118	0	1,972

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1989
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: KNOX COLLEGE (TORONTO)

FUNCTIONAL AREA OBJECT OF EXPENSE	INSTRUCTION AND RESEARCH			LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
	ALL EXCL. MED (1)	MEDICINE (2)	SUB- TOTAL (3)							
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES	577 31 0	0 0 0	577 31 0	0 0 88	0 0 0	0 0 0	0 0 146	0 0 49	0 0 0	577 31 283
TOTAL SALARIES AND WAGES	608	0	608	88	0	0	146	49	0	891
2. EMPLOYEE BENEFITS	58	0	58	17	0	0	58	12	0	145
TOTAL SALARIES AND BENEFITS	666	0	666	105	0	0	204	61	0	1,036
3. LIBRARY ACQUISITIONS	0	0	0	33	0	0	0	0	0	33
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	0	0	0	0	0	0	3	5	0	8
5. OPERATIONAL SUPPLIES AND EXPENSES	0	0	0	41	0	0	29	19	0	89
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	38	0	38
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	7	0	7
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	0	0	0
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	0	0	0	0	0	0	0	0	0	0
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	86	18	24	128
TOTAL	666	0	666	179	0	0	322	148	24	1,339
CENTRAL COMPUTING COSTS:			ACADEMIC							
			NON-ACADEMIC							
			TOTAL							

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1989
(IN THOUSANDS OF DOLLARS)

INSTITUTION: KNOX COLLEGE (TORONTO)

	OPERATING					ANCILLARY ENTERPRISES				
	REPAIRS, RENOVATIONS & REPLACE- MENTS (1)	PURCHASE ORDER COMMIT- MENTS (2)	BUDGET APPRO- PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE- MENTS (7)	PURCHASE ORDER COMMIT- MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	0	0	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0

REGIS



COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: REGIS COLLEGE (TORONTO)

	GENERAL EXPENDABLE FUNDS					RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (10)	NON- EXPENDABLE TRUST AND ENDOWMENT (11)
	OPERATING UNAPPRO- PRIATED (1)	APPRO- PRIATED (2)	OTHER (NON- CREDIT) (3)	UNAPPRO- PRIATED (4)	ANCILLARY ENTERPRISES APPRO- PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	2,369	0	0	0	0	2,369	0	0	0	55
2. TOTAL EXPENSE (FROM TABLE 3)	2,137	0	0	0	0	2,137	0	0	0	0
3. NET REVENUE (EXPENSE)	232	0	0	0	0	232	0	0	0	55
4. NET RECONCILING ITEMS	551	0	0	0	0	551	0	0	0	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	783	0	0	0	0	783	0	0	0	55
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	783	0	0	0	0	783	0	0	0	55
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-631	0	0	8	0	-623	0	0	0	378
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	152	0	0	8	0	160	0	0	0	433

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: REGIS COLLEGE (TORONTO)

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (6)	NON-EXPENDABLE TRUST AND ENDOWMENT (8)
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)		
1. GOVERNMENT GRANTS AND CONTRACTS										
(A) ONTARIO MCU										
(I) FORMULA		132	0	0	132	0	0	0	132	0
(II) EXTRA FORMULA		0	0	0	0	0	0	0	0	0
(III) OTHER MCU GRANTS		21	0	0	21	0	0	0	21	0
(B) OTHER ONTARIO GRANTS		0	0	0	0	0	0	0	0	0
TOTAL ONTARIO GRANTS		153	0	0	153	0	0	0	153	0
(C) FEDERAL		0	0	0	0	0	0	0	0	0
(D) MUNICIPAL		0	0	0	0	0	0	0	0	0
(E) OTHER		0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT		468	0	0	468	0	0	0	468	0
(B) TUITION NON-CREDIT		0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS		0	0	0	0	0	0	0	0	0
3. BORROWINGS		0	0	0	0	0	0	0	0	0
4. DONATIONS		1,623	0	0	1,623	0	0	0	1,623	55
5. NON-GOVT. GRANTS & CONTRACTS		0	0	0	0	0	0	0	0	0
6. SALES OF SERVICE AND PRODUCTS		0	0	0	0	0	0	0	0	0
7. INVESTMENT INCOME		110	0	0	110	0	0	0	110	0
8. MISCELLANEOUS		15	0	0	15	0	0	0	15	0
TOTAL		2,369	0	0	2,369	0	0	0	2,369	55

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS				TOTAL (8)
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)		
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES	964 387	0 0 0	0 0 0	964 387	0 0 0	0 0 0	0 0 0	964 387	
TOTAL SALARIES AND WAGES	1,351	0	0	1,351	0	0	0	1,351	
2. EMPLOYEE BENEFITS	68	0	0	68	0	0	0	68	
TOTAL SALARIES AND BENEFITS	1,419	0	0	1,419	0	0	0	1,419	
3. LIBRARY ACQUISITIONS	34	0	0	34	0	0	0	34	
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	68	0	0	68	0	0	0	68	
5. OPERATIONAL SUPPLIES AND EXPENSES	113	0	0	113	0	0	0	113	
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	
7. UTILITIES	29	0	0	29	0	0	0	29	
8. MUNICIPAL TAXES	10	0	0	10	0	0	0	10	
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	0	
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	0	
11. SCHOLARSHIPS, BURSARIES, ETC.	46	0	0	46	0	0	0	46	
12. PRINCIPAL AND INTEREST REPAYMENTS	35	0	0	35	0	0	0	35	
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	
14. BUILDINGS	0	0	0	0	0	0	0	0	
15. MISCELLANEOUS	383	0	0	383	0	0	0	383	
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	
TOTAL	2,137	0	0	2,137	0	0	0	2,137	

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1980
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: REGIS COLLEGE (TORONTO)

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH			LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
	ALL EXCL. MED (1)	MEDICINE (2)	SUB- TOTAL (3)							
OBJECT OF EXPENSE										
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES	964 0 0	0 0 0	964 0 0	0 0 91	0 0 0	0 0 0	0 0 196	0 0 100	0 0 0	964 0 387
TOTAL SALARIES AND WAGES	964	0	964	91	0	0	196	100	0	1,351
2. EMPLOYEE BENEFITS	38	0	38	7	0	0	12	11	0	68
TOTAL SALARIES AND BENEFITS	1,002	0	1,002	98	0	0	208	111	0	1,419
3. LIBRARY ACQUISITIONS	0	0	0	34	0	0	0	0	0	34
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	0	0	0	4	0	0	21	43	0	68
5. OPERATIONAL SUPPLIES AND EXPENSES	26	0	26	6	0	0	59	22	0	113
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	29	0	29
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	10	0	10
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	0	0	0
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	46	0	0	0	46
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	35	0	0	35
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	47	0	47	0	0	0	76	260	0	383
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	1,075	0	1,075	142	0	46	389	475	0	2,137
CENTRAL COMPUTING COSTS:				ACADEMIC						
				NON-ACADEMIC						
				TOTAL						

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: REGIS COLLEGE (TORONTO)

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE- MENTS (1)	PURCHASE ORDER COMMIT- MENTS (2)	BUDGET APPRO- PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE- MENTS (7)	PURCHASE ORDER COMMIT- MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	0	0	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0



ST. AUGUSTINE'S

TABLE 1
COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: ST AUGUSTINE'S SEMINARY (TORONTO)

	GENERAL EXPENDABLE FUNDS					RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (10)	NON- EXPENDABLE TRUST AND ENDOWMENT (11)
	OPERATING UNAPPRO- PRIATED (1)	APPRO- PRIATED (2)	OTHER (NON- CREDIT) (3)	UNAPPRO- PRIATED (4)	ANCILLARY ENTERPRISES APPRO- PRIATED (5)	SUBTOTAL (6)	SPONSORED TRUST AND RESEARCH ENDOWMENT (7)	CAPITAL (8)		
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	354	0	0	375	0	729	0	0	1,871	39
2. TOTAL EXPENSE (FROM TABLE 3)	1,660	0	0	330	0	1,990	0	7	3,115	0
3. NET REVENUE (EXPENSE)	-1,306	0	0	45	0	-1,261	0	-7	-1,444	39
4. NET RECONCILING ITEMS	45	0	0	-45	0	0	0	0	0	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-1,261	0	0	0	0	-1,261	0	-7	-1,444	39
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	1,261	0	0	0	0	1,261	0	0	0	0
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	-7	-1,444	39
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	7	129	1,063
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	-1,315	1,102

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: ST AUGUSTINE'S SEMINARY (TORONTO)

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)		
1. GOVERNMENT GRANTS AND CONTRACTS										
(A) ONTARIO HCU										
(I) FORMULA		0	0	0	0	0	0	0	0	0
(II) EXTRA FORMULA		0	0	0	0	0	0	0	0	0
(III) OTHER HCU GRANTS		0	0	0	0	0	0	0	0	0
(B) OTHER ONTARIO GRANTS		0	0	0	0	0	0	0	0	0
TOTAL ONTARIO GRANTS		0	0	0	0	0	0	0	0	0
(C) FEDERAL		0	0	0	0	0	0	0	0	0
(D) MUNICIPAL		0	0	0	0	0	0	0	0	0
(E) OTHER		0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT		123	0	0	123	0	0	0	123	0
(B) TUITION NON-CREDIT		0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS		8	0	250	258	0	0	0	258	0
3. BORROWINGS		0	0	0	0	0	0	0	0	0
4. DONATIONS		158	0	0	158	0	0	14	172	10
5. NON-GOVT. GRANTS & CONTRACTS		0	0	0	0	0	0	788	788	0
6. SALES OF SERVICE AND PRODUCTS		0	0	125	125	0	0	0	125	0
7. INVESTMENT INCOME		60	0	0	60	0	0	139	199	20
8. MISCELLANEOUS		5	0	0	5	0	0	1	6	0
TOTAL		354	0	375	729	0	0	942	1,671	38

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: ST AUGUSTINE'S SEMINARY (TORONTO)

TYPE OF FUND OBJECT OF EXPENSE	GENERAL FUNDS			SUBTOTAL (4)	RESTRICTED FUNDS			TOTAL (8)
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)		SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES	311 0 498	0 0 0	0 0 151	311 0 649	0 0 0	0 0 0	0 0 0	311 0 649
TOTAL SALARIES AND WAGES	809	0	151	960	0	0	0	960
2. EMPLOYEE BENEFITS	53	0	12	65	0	0	0	65
TOTAL SALARIES AND BENEFITS	862	0	163	1,025	0	0	0	1,025
3. LIBRARY ACQUISITIONS	20	0	0	20	0	0	0	20
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	34	0	1	35	0	0	0	35
5. OPERATIONAL SUPPLIES AND EXPENSES	57	0	136	193	0	0	0	193
6. COST OF GOODS SOLD	0	0	13	13	0	0	0	13
7. UTILITIES	105	0	0	105	0	0	0	105
8. MUNICIPAL TAXES	4	0	0	4	0	0	0	4
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	1,017	1,017
10. EXTERNALLY CONTRACTED SERVICES	15	0	0	15	0	0	0	15
11. SCHOLARSHIPS, BURSARIES, ETC.	412	0	0	412	0	7	0	419
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	101	101
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	151	0	17	168	0	0	0	168
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	1,660	0	330	1,990	0	7	1,116	3,115

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: ST AUGUSTINE'S SEMINARY (TORONTO)

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH			LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
	ALL EXCL. MED (1)	MEDICINE (2)	SUB- TOTAL (3)							
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES	311 0 26	0 0 0	311 0 26	0 0 58	0 0 0	0 0 0	0 0 171	0 0 243	0 0 0	311 0 498
TOTAL SALARIES AND WAGES	337	0	337	58	0	0	171	243	0	809
2. EMPLOYEE BENEFITS	8	0	8	5	0	0	15	25	0	53
TOTAL SALARIES AND BENEFITS	345	0	345	63	0	0	186	268	0	862
3. LIBRARY ACQUISITIONS	0	0	0	20	0	0	0	0	0	20
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	16	0	16	4	0	0	12	2	0	34
5. OPERATIONAL SUPPLIES AND EXPENSES	12	0	12	7	0	0	4	34	0	57
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	105	0	105
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	4	0	4
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	0	0	0
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	15	0	15
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	412	0	0	0	412
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	70	0	70	0	0	37	16	28	0	151
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	443	0	443	94	0	449	218	456	0	1,660
CENTRAL COMPUTING COSTS:										
ACADEMIC			0							
NON-ACADEMIC			0							
TOTAL			0							

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1960
(IN THOUSANDS OF DOLLARS)

INSTITUTION: ST AUGUSTINE'S SEMINARY (TORONTO)

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE- MENTS (1)	PURCHASE ORDER COMMIT- MENTS (2)	BUDGET APPRO- PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE- MENTS (7)	PURCHASE ORDER COMMIT- MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	0	0	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0



ST. MICHAEL'S



TABLE 1
COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: ST MICHAEL'S COLLEGE (TORONTO)

	GENERAL EXPENDABLE FUNDS					RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON- EXPENDABLE TRUST AND ENDOWMENT
	OPERATING	OTHER (NON- CREDIT) (3)	UNAPPRO- PRIATED (4)	ANCILLARY ENTERPRISES APPRO- PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)		
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	12,538	0	98	3,043	0	15,678	0	954	0	1,234
2. TOTAL EXPENSE (FROM TABLE 3)	11,497	0	110	3,132	0	14,739	0	764	0	0
3. NET REVENUE (EXPENSE)	1,041	0	-12	-89	0	940	0	170	0	1,234
4. NET RECONCILING ITEMS	-193	0	0	0	0	-193	0	-9	0	-262
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	848	0	-12	-89	0	747	0	161	0	972
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-133	0	12	121	0	0	0	0	0	0
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	715	0	0	32	0	747	0	161	0	972
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-2,565	0	0	217	0	-2,366	0	3,090	0	2,085
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-1,870	0	0	249	0	-1,621	0	3,251	0	3,057

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: ST MICHAEL'S COLLEGE (TORONTO)

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)		
1. GOVERNMENT GRANTS AND CONTRACTS										
(A) ONTARIO MCU										
(I) FORMULA		923	0	0	923	0	0	0	923	0
(II) EXTRA FORMULA		0	0	0	0	0	0	0	0	0
(III) OTHER MCU GRANTS		34	0	0	34	0	0	0	34	0
(B) OTHER ONTARIO GRANTS		0	0	86	86	0	0	0	86	0
TOTAL ONTARIO GRANTS		957	0	86	1,043	0	0	0	1,043	0
(C) FEDERAL		3	0	0	3	0	0	0	3	0
(D) MUNICIPAL		5	0	0	5	0	0	0	5	0
(E) OTHER		540	0	0	540	0	0	0	540	0
2. FEES (A) TUITION CREDIT		5,975	0	0	5,975	0	0	0	5,975	0
(B) TUITION NON-CREDIT		0	54	0	54	0	0	0	54	0
(C) MISCELLANEOUS		1	0	1,033	1,034	0	0	0	1,034	0
3. BORROWINGS		0	0	0	0	0	0	0	0	0
4. DONATIONS		709	0	0	709	0	690	0	1,399	1,000
5. NON-GOVT. GRANTS & CONTRACTS		940	40	11	991	0	0	0	991	0
6. SALES OF SERVICE AND PRODUCTS		0	0	1,913	1,913	0	0	0	1,913	0
7. INVESTMENT INCOME		427	0	0	427	0	264	0	691	234
8. MISCELLANEOUS		2,981	4	0	2,985	0	0	0	2,985	0
TOTAL		12,538	96	3,043	15,679	0	954	0	16,633	1,234

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: ST MICHAEL'S COLLEGE (TORONTO)

TYPE OF FUND OBJECT OF EXPENSE	GENERAL FUNDS				RESTRICTED FUNDS			TOTAL (8)
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES	4,944 342 2,761	0 0 36	0 0 1,567	4,944 342 4,364	0 0 0	0 1 76	0 0 0	4,944 343 4,440
TOTAL SALARIES AND WAGES	8,047	36	1,567	9,650	0	77	0	9,727
2. EMPLOYEE BENEFITS	585	2	136	723	0	0	0	723
TOTAL SALARIES AND BENEFITS	8,632	38	1,703	10,373	0	77	0	10,450
3. LIBRARY ACQUISITIONS	269	0	0	269	0	0	0	269
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	194	1	110	305	0	16	0	321
5. OPERATIONAL SUPPLIES AND EXPENSES	504	35	215	754	0	9	0	763
6. COST OF GOODS SOLD	0	0	579	579	0	0	0	579
7. UTILITIES	337	0	179	516	0	0	0	516
8. MUNICIPAL TAXES	12	0	0	12	0	0	0	12
9. RENOVATIONS AND ALTERATIONS	213	0	102	315	0	0	0	315
10. EXTERNALLY CONTRACTED SERVICES	109	0	122	231	0	0	0	231
11. SCHOLARSHIPS, BURSARIES, ETC.	362	0	0	362	0	8	0	370
12. PRINCIPAL AND INTEREST REPAYMENTS	305	0	0	305	0	517	0	822
13. LAND AND SITE SERVICES	34	0	15	49	0	0	0	49
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	526	36	107	669	0	157	0	826
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	11,497	110	3,132	14,739	0	784	0	15,523

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1980
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: ST MICHAEL'S COLLEGE (TORONTO)

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH			LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
	ALL EXCL. MED (1)	MEDICINE (2)	SUB- TOTAL (3)							
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES	4,944 342 156	0 0 0	4,944 342 156	0 0 604	0 0 0	0 0 96	0 0 1,054	0 0 733	0 0 118	4,944 342 2,761
TOTAL SALARIES AND WAGES	5,442	0	5,442	604	0	96	1,054	733	118	8,047
2. EMPLOYEE BENEFITS	354	0	354	44	0	7	90	74	16	585
TOTAL SALARIES AND BENEFITS	5,796	0	5,796	648	0	103	1,144	807	134	8,632
3. LIBRARY ACQUISITIONS	0	0	0	269	0	0	0	0	0	269
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	33	0	33	88	0	3	21	31	18	194
5. OPERATIONAL SUPPLIES AND EXPENSES	102	0	102	72	0	6	97	122	105	504
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	337	0	337
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	12	0	12
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	3	213	0	213
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	109	0	109
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	362	0	0	0	362
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	305	0	0	305
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	34	0	34
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	93	0	93	7	0	3	167	137	119	526
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	6,024	0	6,024	1,084	0	477	1,734	1,802	376	11,497
CENTRAL COMPUTING COSTS:			ACADEMIC							
			NON-ACADEMIC							
			TOTAL							

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: ST MICHAEL'S COLLEGE (TORONTO)

	OPERATING					ANCILLARY ENTERPRISES				
	REPAIRS, RENOVATIONS & REPLACE- MENTS (1)	PURCHASE ORDER COMMIT- MENTS (2)	BUDGET APPRO- PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE- MENTS (7)	PURCHASE ORDER COMMIT- MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	0	0	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0

TRINITY



COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: TRINITY COLLEGE (TORONTO)

	GENERAL EXPENDABLE FUNDS					RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (10)	NON- EXPENDABLE TRUST AND ENDOWMENT (11)
	OPERATING UNAPPROPRIATED (1)	APPROPRIATED (2)	OTHER (NON- CREDIT) (3)	UNAPPROPRIATED (4)	APPROPRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	4,133	0	0	2,668	0	6,821	0	2,668	0	699
2. TOTAL EXPENSE (FROM TABLE 3)	5,192	0	0	2,633	0	7,825	0	498	0	0
3. NET REVENUE (EXPENSE)	-1,059	0	0	55	0	-1,004	0	2,188	0	699
4. NET RECONCILING ITEMS	21	0	0	-8	0	13	0	0	0	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-1,038	0	0	47	0	-991	0	2,188	0	699
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	1,870	0	0	-47	0	1,823	0	-2,777	0	954
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-832	832	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	0	832	0	0	0	832	0	-589	0	1,653
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	-80	0	0	0	-80	0	19,033	0	4,412
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	733	0	0	0	733	0	18,444	0	6,065

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1980
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: TRINITY COLLEGE (TORONTO)

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS			RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)		
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO HCU									
(I) FORMULA		407	0	0	407	0	0	407	0
(II) EXTRA FORMULA		0	0	0	0	0	0	0	0
(III) OTHER HCU GRANTS		12	0	0	12	0	0	12	0
(B) OTHER ONTARIO GRANTS		0	0	0	0	0	0	0	0
TOTAL ONTARIO GRANTS		419	0	0	419	0	0	419	0
(C) FEDERAL		0	0	0	0	0	58	58	0
(D) MUNICIPAL		0	0	0	0	0	0	0	0
(E) OTHER		0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT		2,232	0	0	2,232	0	0	2,232	0
(B) TUITION NON-CREDIT		0	0	0	0	0	0	0	0
(C) MISCELLANEOUS		0	0	2,111	2,111	0	0	2,111	0
3. BORROWINGS		0	0	0	0	0	0	0	0
4. DONATIONS		1,177	0	0	1,177	0	154	1,331	435
5. NON-GOVT. GRANTS & CONTRACTS		0	0	0	0	0	0	0	0
6. SALES OF SERVICE AND PRODUCTS		0	0	577	577	0	0	577	0
7. INVESTMENT INCOME		20	0	0	20	0	2,469	2,489	0
8. MISCELLANEOUS		285	0	0	285	0	5	290	264
TOTAL		4,133	0	2,688	6,821	0	2,686	9,507	699

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: TRINITY COLLEGE (TORONTO)

OBJECT OF EXPENSE	TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			TOTAL (8)
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES		1,457 196 1,586	0 0 0	0 0 804	1,457 196 2,390	0 0 0	12 0 21	0 0 0	1,469 196 2,411
TOTAL SALARIES AND WAGES		3,241	0	804	4,045	0	33	0	4,078
2. EMPLOYEE BENEFITS		442	0	99	541	0	0	0	541
TOTAL SALARIES AND BENEFITS		3,683	0	903	4,586	0	33	0	4,619
3. LIBRARY ACQUISITIONS		95	0	0	95	0	7	0	102
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE		103	0	99	202	0	14	0	216
5. OPERATIONAL SUPPLIES AND EXPENSES		177	0	75	252	0	8	0	261
6. COST OF GOODS SOLD		0	0	0	0	0	0	0	0
7. UTILITIES		189	0	269	458	0	0	0	458
8. MUNICIPAL TAXES		7	0	0	7	0	0	0	7
9. RENOVATIONS AND ALTERATIONS		154	0	28	182	0	0	0	182
10. EXTERNALLY CONTRACTED SERVICES		111	0	1,218	1,329	0	0	0	1,329
11. SCHOLARSHIPS, BURSARIES, ETC.		81	0	0	81	0	324	0	405
12. PRINCIPAL AND INTEREST REPAYMENTS		77	0	0	77	0	0	0	77
13. LAND AND SITE SERVICES		0	0	0	0	0	0	0	0
14. BUILDINGS		0	0	0	0	0	0	0	0
15. MISCELLANEOUS		540	0	16	556	0	111	0	667
16. INTERNAL COST ALLOCATIONS		-25	0	25	0	0	0	0	0
TOTAL		5,192	0	2,633	7,825	0	498	0	8,323

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1980
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: TRINITY COLLEGE (TORONTO)

FUNCTIONAL AREA		INSTRUCTION AND RESEARCH			LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB- TOTAL (3)								
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES	1,457 198 119	0 0 0	1,457 198 119	0 0 0	0 0 248	0 0 0	0 0 145	0 0 645	0 0 325	0 0 104	1,457 198 1,586
TOTAL SALARIES AND WAGES	1,774	0	1,774	0	248	0	145	645	325	104	3,241
2. EMPLOYEE BENEFITS	240	0	240	0	29	0	25	83	51	14	442
TOTAL SALARIES AND BENEFITS	2,014	0	2,014	0	277	0	170	728	376	118	3,683
3. LIBRARY ACQUISITIONS	0	0	0	0	95	0	0	0	0	0	95
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	33	0	33	0	13	0	3	30	17	7	103
5. OPERATIONAL SUPPLIES AND EXPENSES	28	0	28	0	25	0	5	58	33	28	177
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	0	189	0	189
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	0	7	0	7
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	0	154	0	154
10. EXTERNALLY CONTRACTED SERVICES	21	0	21	0	1	0	9	0	80	0	111
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	81	0	0	0	81
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	77	77
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	87	0	87	0	1	0	5	83	8	346	540
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	-25	0	0	-25
TOTAL	2,163	0	2,163	0	412	0	273	884	864	576	5,192
CENTRAL COMPUTING COSTS:				ACADEMIC	0						
				NON-ACADEMIC	0						
				TOTAL	0						

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TRINITY COLLEGE (TORONTO)

	OPERATING					ANCILLARY ENTERPRISES				
	REPAIRS, RENOVATIONS & REPLACE- MENTS (1)	PURCHASE ORDER COMMIT- MENTS (2)	BUDGET APPRO- PRIATIONS (3)	SELF INSURANCE (4)	OTHER* (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE- MENTS (7)	PURCHASE ORDER COMMIT- MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	59	59	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	79	0	0	0	124	203	0	0	0	0
3. OTHER	906	0	0	0	69	975	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	827	0	0	0	5	832	*0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-294	0	0	0	185	-99	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	533	0	0	0	200	733	0	0	0	0

* Other Operating funds are for improvements and major repairs, \$101 thousand; library enhancements, \$94 thousand; and the Provost's visitor fund, \$4 thousand.



VICTORIA



COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: VICTORIA COLLEGE (TORONTO)

	GENERAL EXPENDABLE FUNDS					SUBTOTAL (6)	RESTRICTED EXPENDABLE FUNDS		TOTAL EXPENDABLE (10)	NON- EXPENDABLE TRUST AND ENDOWMENT (11)	
	OPERATING UNAPPRO- PRIATED (1)	APPRO- PRIATED (2)	OTHER (NON- CREDIT) (3)	UNAPPRO- PRIATED (4)	ANCILLARY ENTERPRISES APPRO- PRIATED (5)		SPONSORED TRUST AND RESEARCH ENDOWMENT (7)	CAPITAL ENDOWMENT (8)			
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	9,515	0	66	4,137	0	13,718	379	1,366	0	15,483	922
2. TOTAL EXPENSE (FROM TABLE 3)	10,688	0	6	4,305	0	14,999	375	586	0	15,960	0
3. NET REVENUE (EXPENSE)	-1,173	0	60	-168	0	-1,281	4	800	0	-477	922
4. NET RECONCILING ITEMS	-107	0	0	-179	0	-376	0	0	0	-376	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-1,370	0	60	-347	0	-1,657	4	800	0	-853	922
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	788	0	0	484	0	1,252	-5	-1,012	0	235	-235
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-582	0	60	117	0	-405	-1	-212	0	-618	687
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	551	0	-11	-39	0	501	172	4,266	0	4,939	28,652
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-31	0	49	78	0	96	171	4,054	0	4,321	29,539

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1980
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: VICTORIA COLLEGE (TORONTO)

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)		
1. GOVERNMENT GRANTS AND CONTRACTS										
(A) ONTARIO MCU										
(I) FORMULA		1,664	0	0	1,664	0	0	0	1,664	0
(II) EXTRA FORMULA		0	0	0	0	0	0	0	0	0
(III) OTHER MCU GRANTS		17	0	0	17	0	0	0	17	0
(B) OTHER ONTARIO GRANTS		0	0	0	0	0	0	0	0	0
TOTAL ONTARIO GRANTS		1,681	0	0	1,681	0	0	0	1,681	0
(C) FEDERAL		0	13	0	13	379	0	0	392	0
(D) MUNICIPAL		0	0	0	0	0	0	0	0	0
(E) OTHER		0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT		5,110	0	0	5,110	0	0	0	5,110	0
(B) TUITION NON-CREDIT		0	25	0	25	0	0	0	25	0
(C) MISCELLANEOUS		38	0	2,501	2,539	0	0	0	2,539	0
3. BORROWINGS		0	0	0	0	0	0	0	0	0
4. DONATIONS		638	0	0	638	0	574	0	1,212	352
5. NON-GOVT. GRANTS & CONTRACTS		0	0	0	0	0	0	0	0	0
6. SALES OF SERVICE AND PRODUCTS		0	0	1,636	1,636	0	0	0	1,636	0
7. INVESTMENT INCOME		2,037	0	0	2,037	0	812	0	2,849	570
8. MISCELLANEOUS		11	28	0	39	0	0	0	39	0
TOTAL		9,515	66	4,137	13,718	379	1,386	0	15,483	922

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1980
(IN THOUSANDS OF DOLLARS)

INSTITUTION: VICTORIA COLLEGE (TORONTO)

TYPE OF FUND OBJECT OF EXPENSE	GENERAL FUNDS				RESTRICTED FUNDS		
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)
1. SALARIES AND WAGES							
(A) ACADEMIC RANKS	4,787	0	0	4,787	0	0	0
(B) OTHER INSTRUCTION AND RESEARCH	199	0	0	199	77	0	0
(C) OTHER SALARIES AND WAGES	2,635	0	1,499	4,134	137	0	0
TOTAL SALARIES AND WAGES	7,621	0	1,499	9,120	214	0	0
2. EMPLOYEE BENEFITS	868	0	210	1,078	0	0	0
TOTAL SALARIES AND BENEFITS	8,489	0	1,709	10,198	214	0	0
3. LIBRARY ACQUISITIONS	203	0	0	203	24	0	0
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	67	0	82	149	15	1	0
5. OPERATIONAL SUPPLIES AND EXPENSES	692	3	426	1,123	77	6	0
6. COST OF GOODS SOLD	0	0	931	931	0	0	0
7. UTILITIES	404	0	300	704	0	0	0
8. MUNICIPAL TAXES	11	0	0	11	0	0	0
9. RENOVATIONS AND ALTERATIONS	662	0	129	791	0	0	0
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	427	0
12. PRINCIPAL AND INTEREST REPAYMENTS	10	0	594	604	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0
15. MISCELLANEOUS	252	3	30	285	45	152	0
16. INTERNAL COST ALLOCATIONS	-102	0	102	0	0	0	0
TOTAL	10,668	6	4,305	14,999	375	566	0
							15,960

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: VICTORIA COLLEGE (TORONTO)

FUNCTIONAL AREA OBJECT OF EXPENSE	INSTRUCTION AND RESEARCH			LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
	ALL EXCL. MED (1)	MEDICINE (2)	SUB- TOTAL (3)							
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES	4,787 198 233	0 0 0	4,787 198 233	0 0 700	0 0 0	0 0 107	0 0 691	0 0 763	0 0 141	4,787 199 2,635
TOTAL SALARIES AND WAGES	5,219	0	5,219	700	0	107	691	763	141	7,621
2. EMPLOYEE BENEFITS	560	0	560	63	0	12	97	105	11	868
TOTAL SALARIES AND BENEFITS	5,799	0	5,799	763	0	119	788	868	152	8,489
3. LIBRARY ACQUISITIONS	0	0	0	203	0	0	0	0	0	203
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	7	0	7	23	0	0	24	7	6	67
5. OPERATIONAL SUPPLIES AND EXPENSES	169	0	169	24	0	11	95	235	156	692
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	404	0	404
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	11	0	11
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	662	0	662
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	10	10
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	38	0	38	6	0	0	5	21	182	252
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	-50	-52	0	0	-102
TOTAL	6,013	0	6,013	1,019	0	80	860	2,208	508	10,688
CENTRAL COMPUTING COSTS: ACADEMIC										
NON-ACADEMIC										
TOTAL										

TABLE 3

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: VICTORIA COLLEGE (TORONTO)

	OPERATING					ANCILLARY ENTERPRISES				
	REPAIRS, PURCHASE RENOVATIONS ORDER & REPLACE- MENTS (1)	PURCHASE COMMIT- MENTS (2)	BUDGET APPRO- PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE- MENTS (7)	PURCHASE ORDER COMMIT- MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	0	0	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0



WYCLIFFE



COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 31 MAY 1990
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: WYCLIFFE COLLEGE (TORONTO)

	GENERAL EXPENDABLE FUNDS					RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (10)	NON- EXPENDABLE TRUST AND ENDOWMENT (11)
	OPERATING UNAPPRO- PRIATED (1)	APPRO- PRIATED (2)	OTHER (NON- CREDIT) (3)	UNAPPRO- PRIATED (4)	ANCILLARY ENTERPRISES APPRO- PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)		
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	851	0	0	375	0	1,226	0	901	0	9
2. TOTAL EXPENSE (FROM TABLE 3)	1,276	0	0	121	0	1,397	0	546	0	0
3. NET REVENUE (EXPENSE)	-425	0	0	254	0	-171	0	445	0	9
4. NET RECONCILING ITEMS	254	0	0	-254	0	0	0	0	0	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-171	0	0	0	0	-171	0	445	0	9
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	-123	0	123
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	212	-212	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	41	-212	0	0	0	-171	0	322	0	132
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	1,427	212	0	0	0	1,639	0	296	0	2,973
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	1,468	0	0	0	0	1,468	0	618	0	3,105

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 31 MAY 1990
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: WYCLIFFE COLLEGE (TORONTO)

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (8)	NON- EXPENDABLE TRUST AND ENDOWMENT (9)
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)		
1. GOVERNMENT GRANTS AND CONTRACTS										
(A) ONTARIO MCU										
(I) FORMULA		256	0	0	256	0	0	0	256	0
(II) EXTRA FORMULA		0	0	0	0	0	0	0	0	0
(III) OTHER MCU GRANTS		19	0	0	19	0	0	0	19	0
(B) OTHER ONTARIO GRANTS		0	0	0	0	0	0	0	0	0
TOTAL ONTARIO GRANTS		275	0	0	275	0	0	0	275	0
(C) FEDERAL		0	0	0	0	0	0	0	0	0
(D) MUNICIPAL		0	0	0	0	0	0	0	0	0
(E) OTHER		0	0	0	0	0	0	0	0	0
2. FEES										
(A) TUITION CREDIT		178	0	0	178	0	0	0	178	0
(B) TUITION NON-CREDIT		0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS		0	0	375	375	0	0	0	375	0
3. BORROWINGS		0	0	0	0	0	0	0	0	0
4. DONATIONS		95	0	0	95	0	671	0	766	9
5. NON-GOVT. GRANTS & CONTRACTS		0	0	0	0	0	0	0	0	0
6. SALES OF SERVICE AND PRODUCTS		0	0	0	0	0	0	0	0	0
7. INVESTMENT INCOME		253	0	0	253	0	320	0	573	0
8. MISCELLANEOUS		50	0	0	50	0	0	0	50	0
TOTAL		851	0	375	1,226	0	991	0	2,217	9

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 31 MAY 1990
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: WYCLIFFE COLLEGE (TORONTO)

OBJECT OF EXPENSE	TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			TOTAL (8)
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES		396 45 340	0 0 0	0 0 0	396 45 340	0 0 0	32 0 0	0 45 0	428 45 340
TOTAL SALARIES AND WAGES		781	0	0	781	0	32	0	813
2. EMPLOYEE BENEFITS		115	0	0	115	0	0	0	115
TOTAL SALARIES AND BENEFITS		896	0	0	896	0	32	0	928
3. LIBRARY ACQUISITIONS		30	0	0	30	0	0	0	30
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE		16	0	0	16	0	0	0	16
5. OPERATIONAL SUPPLIES AND EXPENSES		86	0	0	86	0	8	0	94
6. COST OF GOODS SOLD		0	0	0	0	0	0	0	0
7. UTILITIES		76	0	0	76	0	0	0	76
8. MUNICIPAL TAXES		7	0	0	7	0	0	0	7
9. REMOVATIONS AND ALTERATIONS		37	0	0	37	0	141	0	178
10. EXTERNALLY CONTRACTED SERVICES		0	0	121	121	0	0	0	121
11. SCHOLARSHIPS, BURSARIES, ETC.		0	0	0	0	0	270	0	270
12. PRINCIPAL AND INTEREST REPAYMENTS		0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES		0	0	0	0	0	0	0	0
14. BUILDINGS		0	0	0	0	0	0	0	0
15. MISCELLANEOUS		128	0	0	128	0	95	0	223
16. INTERNAL COST ALLOCATIONS		0	0	0	0	0	0	0	0
TOTAL		1,276	0	121	1,397	0	546	0	1,943

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 31 MAY 1990
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: WYCLIFFE COLLEGE (TORONTO)

FUNCTIONAL AREA		INSTRUCTION AND RESEARCH			LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
		ALL EXCL. MED (1)	MEDICINE (2)	SUB- TOTAL (3)							
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES	396	0	396	0	0	0	0	0	0	0	396
	45	0	45	0	0	0	0	0	0	0	45
	0	0	0	66	0	0	0	137	137	0	340
	441	0	441	66	0	0	0	137	137	0	781
2. EMPLOYEE BENEFITS	56	0	56	10	0	0	0	29	20	0	115
TOTAL SALARIES AND BENEFITS	497	0	497	76	0	0	0	166	157	0	896
3. LIBRARY ACQUISITIONS	0	0	0	30	0	0	0	0	0	0	30
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	0	0	0	3	0	0	0	5	8	0	16
5. OPERATIONAL SUPPLIES AND EXPENSES	20	0	20	1	0	0	0	11	54	0	86
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	0	76	0	76
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	0	7	0	7
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	0	37	0	37
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	76	0	76	5	0	0	0	18	29	0	128
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0	0
TOTAL	593	0	593	115	0	0	0	200	368	0	1,276
CENTRAL COMPUTING COSTS:				ACADEMIC							
				NON-ACADEMIC							
				TOTAL							

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 31 MAY 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WYCLIFFE COLLEGE (TORONTO)

	OPERATING					ANCILLARY ENTERPRISES				
	REPAIRS, RENOVATIONS & REPLACE- MENTS (1)	PURCHASE ORDER COMMIT- MENTS (2)	BUDGET APPRO- PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE- MENTS (7)	PURCHASE ORDER COMMIT- MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	-212	0	0	0	0	-212	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	-212	0	0	0	0	-212	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	212	0	0	0	0	212	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0



CONRAD GREBEL



COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: CONRAD GREBEL COLLEGE (WATERLOO)

	GENERAL EXPENDABLE FUNDS					RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (10)	NON- EXPENDABLE TRUST AND ENDOWMENT (11)
	OPERATING UNAPPRO- PRIATED (1)	APPRO- (2)	OTHER (NON- CREDIT) (3)	UNAPPRO- PRIATED (4)	ANCILLARY ENTERPRISES APPRO- PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	1,805	0	0	584	0	2,489	0	0	142	19
2. TOTAL EXPENSE (FROM TABLE 3)	1,880	0	0	590	0	2,470	0	0	69	0
3. NET REVENUE (EXPENSE)	-75	0	0	94	0	19	0	0	73	19
4. NET RECONCILING ITEMS	94	0	0	-94	0	0	0	0	0	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	19	0	0	0	0	19	0	0	73	19
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	19	0	0	0	0	19	0	0	73	19
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	77	0	0	0	0	77	0	0	216	864
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	96	0	0	0	0	96	0	0	289	883

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: CONRAD GREBEL COLLEGE (WATERLOO)

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS			RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)		
1. GOVERNMENT GRANTS AND CONTRACTS (A) ONTARIO MCU	(I) FORMULA	989	0	0	989	0	0	989	0
	(II) EXTRA FORMULA	0	0	0	0	0	0	0	0
	(III) OTHER MCU GRANTS	103	0	0	103	0	0	103	0
	(B) OTHER ONTARIO GRANTS	0	0	0	0	0	0	0	0
TOTAL ONTARIO GRANTS		1,092	0	0	1,092	0	0	1,092	0
(C) FEDERAL		0	0	0	0	0	0	0	0
(D) MUNICIPAL		0	0	0	0	0	0	0	0
(E) OTHER		0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT (B) TUITION NON-CREDIT (C) MISCELLANEOUS	(A) TUITION CREDIT	396	0	0	396	0	0	396	0
	(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0
	(C) MISCELLANEOUS	0	0	454	454	0	0	454	0
3. BORROWINGS		0	0	0	0	0	0	0	0
4. DONATIONS		57	0	0	57	0	0	57	5
5. NON-GOVT. GRANTS & CONTRACTS		189	0	0	189	0	0	189	0
6. SALES OF SERVICE AND PRODUCTS		0	0	230	230	0	0	230	0
7. INVESTMENT INCOME		71	0	0	71	0	0	71	14
8. MISCELLANEOUS		0	0	0	0	0	0	0	0
TOTAL		1,805	0	684	2,489	0	0	2,631	19

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: CONRAD GREBEL COLLEGE (WATERLOO)

TYPE OF FUND OBJECT OF EXPENSE		GENERAL FUNDS			RESTRICTED FUNDS				
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES		728 153 342	0 0 0	0 0 255	728 153 597	0 0 0	0 0 0	0 0 0	728 153 597
TOTAL SALARIES AND WAGES		1,223	0	255	1,478	0	0	0	1,478
2. EMPLOYEE BENEFITS		149	0	25	174	0	0	0	174
TOTAL SALARIES AND BENEFITS		1,372	0	280	1,652	0	0	0	1,652
3. LIBRARY ACQUISITIONS		45	0	0	45	0	0	0	45
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE		68	0	17	85	0	0	0	85
5. OPERATIONAL SUPPLIES AND EXPENSES		76	0	27	103	0	0	28	131
6. COST OF GOODS SOLD		0	0	140	140	0	0	0	140
7. UTILITIES		26	0	39	65	0	0	0	65
8. MUNICIPAL TAXES		0	0	0	0	0	0	0	0
9. RENOVATIONS AND ALTERATIONS		7	0	22	29	0	0	0	29
10. EXTERNALLY CONTRACTED SERVICES		0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.		22	0	0	22	0	0	0	22
12. PRINCIPAL AND INTEREST REPAYMENTS		0	0	32	32	0	0	0	32
13. LAND AND SITE SERVICES		11	0	11	22	0	0	0	22
14. BUILDINGS		0	0	0	0	0	0	0	0
15. MISCELLANEOUS		253	0	22	275	0	0	41	316
16. INTERNAL COST ALLOCATIONS		0	0	0	0	0	0	0	0
TOTAL		1,860	0	590	2,470	0	0	69	2,539

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1960
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: CONRAD GREBEL COLLEGE (WATERLOO)

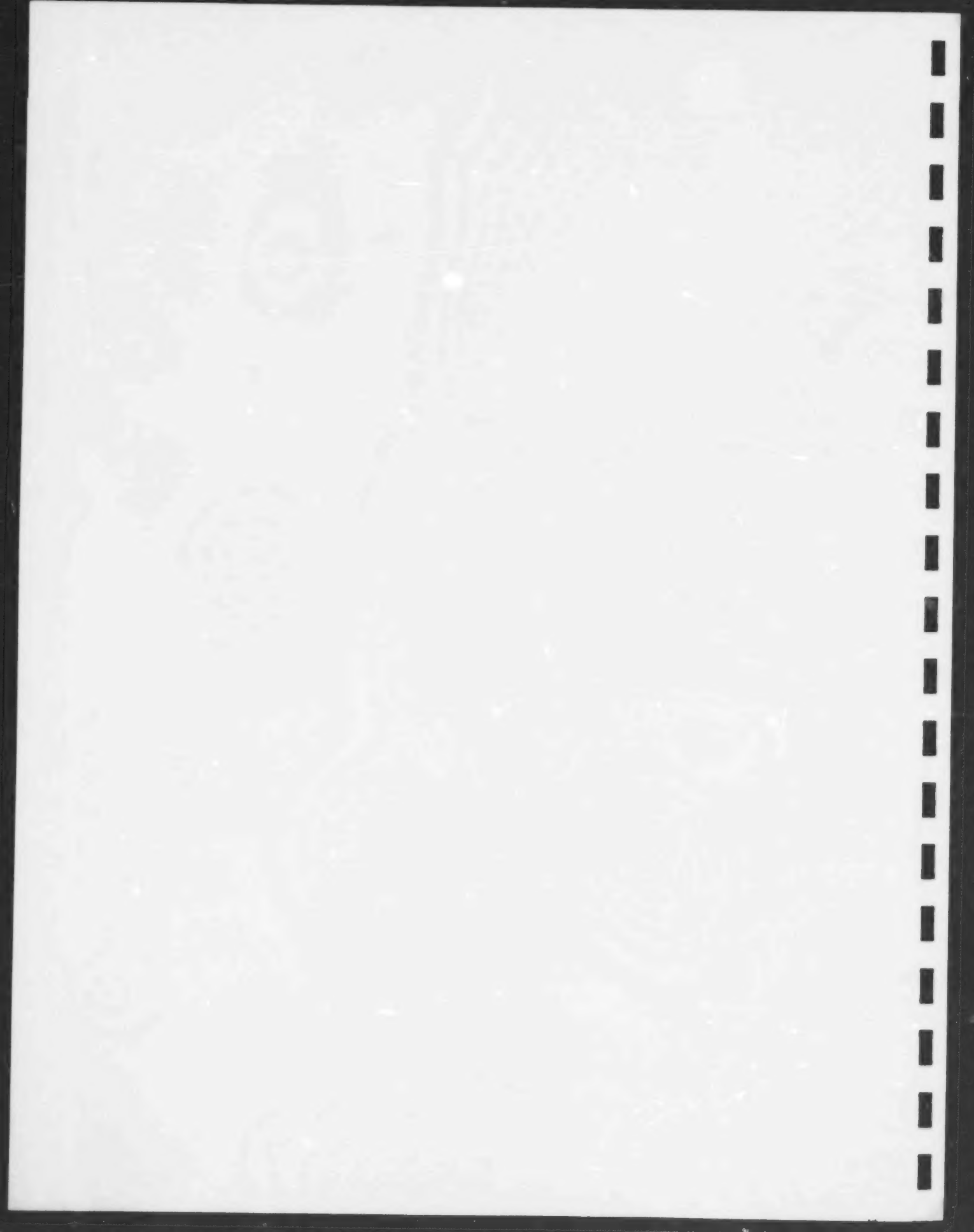
FUNCTIONAL AREA	INSTRUCTION AND RESEARCH			LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
	ALL EXCL. MED (1)	MEDICINE (2)	SUB- TOTAL (3)							
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES	728 153 77	0 0 0	728 153 77	0 0 74	0 0 0	0 0 38	0 0 119	0 0 34	0 0 0	728 153 342
TOTAL SALARIES AND WAGES	958	0	958	74	0	38	119	34	0	1,223
2. EMPLOYEE BENEFITS	114	0	114	9	0	6	15	5	0	149
TOTAL SALARIES AND BENEFITS	1,072	0	1,072	83	0	44	134	39	0	1,372
3. LIBRARY ACQUISITIONS	0	0	0	45	0	0	0	0	0	45
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	12	0	12	10	0	0	40	6	0	68
5. OPERATIONAL SUPPLIES AND EXPENSES	28	0	28	8	0	1	35	4	0	76
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	26	0	26
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	0	0	0
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	7	0	7
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	22	0	0	0	22
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	11	0	11
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	24	0	24	1	0	4	219	5	0	253
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	1,136	0	1,136	147	0	71	428	98	0	1,880
CENTRAL COMPUTING COSTS: ACADEMIC 0										
NON-ACADEMIC 0										
TOTAL 0										

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1980
(IN THOUSANDS OF DOLLARS)

INSTITUTION: CONRAD GREBEL COLLEGE (WATERLOO)

	OPERATING					ANCILLARY ENTERPRISES				
	REPAIRS, PURCHASE RENOVATIONS ORDER & REPLACE- COMMIT- MENTS (1) (2)	BUDGET APPRO- PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, PURCHASE RENOVATIONS ORDER & REPLACE- COMMIT- MENTS (7) (8)	OTHER (9)	TOTAL (10)		
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	0	0	0	0		
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0		
3. OTHER	0	0	0	0	0	0	0	0		
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0		
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0		
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0		



RENISON



TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: RENISON COLLEGE (WATERLOO)

	GENERAL EXPENDABLE FUNDS					RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (10)	NON- EXPENDABLE TRUST AND ENDOWMENT (11)
	OPERATING UNAPPRO- PRIATED (1)	APPRO- PRIATED (2)	OTHER (NON- CREDIT) (3)	UNAPPRO- PRIATED (4)	APPRO- PRIATED (5)	SUBTOTAL (6)	SPONSORED TRUST AND RESEARCH ENDOWMENT (7)	CAPITAL (8)		
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	2,197	0	0	720	0	2,917	0	6	2,868	1
2. TOTAL EXPENSE (FROM TABLE 3)	2,172	0	0	764	0	2,936	0	2	2,936	0
3. NET REVENUE (EXPENSE)	25	0	0	-44	0	-19	0	4	30	1
4. NET RECONCILING ITEMS	0	0	0	0	0	0	0	0	0	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	25	0	0	-44	0	-19	0	4	30	1
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-173	0	0	44	0	-129	0	0	0	0
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-146	0	0	0	0	-146	0	4	30	1
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-16	0	0	0	0	-16	0	22	950	39
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-164	0	0	0	0	-164	0	26	980	40

TABLE 2

(WATERLOO)

130

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: RENISON COLLEGE (WATERLOO)

OBJECT OF EXPENSE	TYPE OF FUND	GENERAL FUNDS			RESTRICTED FUNDS				TOTAL (8)
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES		1,249 0 155	0 0 0	0 0 182	1,249 0 337	0 0 0	0 0 0	0 0 0	1,249 0 337
TOTAL SALARIES AND WAGES		1,404	0	182	1,586	0	0	0	1,586
2. EMPLOYEE BENEFITS		151	0	20	171	0	0	0	171
TOTAL SALARIES AND BENEFITS		1,555	0	202	1,757	0	0	0	1,757
3. LIBRARY ACQUISITIONS		8	0	0	8	0	0	0	8
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE		13	0	108	122	0	0	0	122
5. OPERATIONAL SUPPLIES AND EXPENSES		86	0	0	86	0	0	0	86
6. COST OF GOODS SOLD		0	0	0	0	0	0	0	0
7. UTILITIES		21	0	87	108	0	0	0	108
8. MUNICIPAL TAXES		0	0	0	0	0	0	0	0
9. RENOVATIONS AND ALTERATIONS		0	0	3	3	0	0	0	3
10. EXTERNALLY CONTRACTED SERVICES		0	0	312	312	0	0	0	312
11. SCHOLARSHIPS, BURSARIES, ETC.		0	0	0	0	0	2	0	2
12. PRINCIPAL AND INTEREST REPAYMENTS		41	0	0	41	0	0	0	41
13. LAND AND SITE SERVICES		0	0	0	0	0	0	0	0
14. BUILDINGS		0	0	0	0	0	0	0	0
15. MISCELLANEOUS		448	0	51	499	0	0	0	499
16. INTERNAL COST ALLOCATIONS		0	0	0	0	0	0	0	0
TOTAL		2,172	0	764	2,936	0	2	0	2,938

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: RENISON COLLEGE (WATERLOO)

OBJECT OF EXPENSE	FUNCTIONAL AREA	INSTRUCTION AND RESEARCH			LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
		ALL EXCL. MED (1)	MEDICINE (2)	SUB- TOTAL (3)							
1. SALARIES AND WAGES											
(A) ACADEMIC RANKS		1,249	0	1,249	0	0	0	0	0	0	1,249
(B) OTHER INSTRUCTION AND RESEARCH		0	0	0	0	0	0	0	0	0	0
(C) OTHER SALARIES AND WAGES		0	0	0	23	0	0	132	0	0	155
TOTAL SALARIES AND WAGES		1,249	0	1,249	23	0	0	132	0	0	1,404
2. EMPLOYEE BENEFITS		137	0	137	0	0	0	14	0	0	151
TOTAL SALARIES AND BENEFITS		1,386	0	1,386	23	0	0	146	0	0	1,555
3. LIBRARY ACQUISITIONS		0	0	0	8	0	0	0	0	0	8
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE		10	0	10	0	0	0	3	0	0	13
5. OPERATIONAL SUPPLIES AND EXPENSES		54	0	54	0	0	0	32	0	0	86
6. COST OF GOODS SOLD		0	0	0	0	0	0	0	0	0	0
7. UTILITIES		0	0	0	0	0	0	0	21	0	21
8. MUNICIPAL TAXES		0	0	0	0	0	0	0	0	0	0
9. RENOVATIONS AND ALTERATIONS		0	0	0	0	0	0	0	0	0	0
10. EXTERNALLY CONTRACTED SERVICES		0	0	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.		0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS		0	0	0	0	0	0	41	0	0	41
13. LAND AND SITE SERVICES		0	0	0	0	0	0	0	0	0	0
14. BUILDINGS		0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS		375	0	375	0	0	0	73	0	0	448
16. INTERNAL COST ALLOCATIONS		0	0	0	0	0	0	0	0	0	0
TOTAL		1,825	0	1,825	31	0	0	295	21	0	2,172
		CENTRAL COMPUTING COSTS:									
					ACADEMIC			NON-ACADEMIC			
					TOTAL			TOTAL			
					0			0			
					0			0			
					0			0			

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: RENISON COLLEGE (WATERLOO)

	OPERATING					ANCILLARY ENTERPRISES				
	REPAIRS, RENOVATIONS & REPLACE- MENTS (1)	PURCHASE ORDER COMMIT- MENTS (2)	BUDGET APPRO- PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE- MENTS (7)	PURCHASE ORDER COMMIT- MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	0	0	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0



ST. JEROME'S



TABLE 1
COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: ST JEROME'S COLLEGE (WATERLOO)

	GENERAL EXPENDABLE FUNDS					SUBTOTAL (6)	RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (10)	NON- EXPENDABLE TRUST AND ENDOWMENT (11)
	OPERATING UNAPPRO- PRIATED (1)	APPRO- PRIATED (2)	OTHER (NON- CREDIT) (3)	ANCILLARY ENTERPRISES UNAPPRO- PRIATED (4)	APPRO- PRIATED (5)		SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)		
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	3,963	0	0	780	0	4,743	0	458	0	5,201	118
2. TOTAL EXPENSE (FROM TABLE 3)	3,810	0	0	887	0	4,697	0	132	0	4,829	0
3. NET REVENUE (EXPENSE)	153	0	0	-107	0	46	0	326	0	372	118
4. NET RECONCILING ITEMS	0	0	0	0	0	0	0	0	0	0	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	153	0	0	-107	0	46	0	326	0	372	118
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-64	0	0	25	0	-39	0	-25	0	-64	64
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	64	-64	0	93	-93	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	153	-64	0	11	-93	7	0	301	0	308	182
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	130	64	0	129	93	416	0	3,220	0	3,836	121
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	283	0	0	140	0	423	0	3,521	0	3,944	303

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: ST JEROME'S COLLEGE (WATERLOO)

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS			RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (8)	NON- EXPENDABLE TRUST AND ENDOWMENT (9)
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA		2,830	0	0	2,830	0	0	0	0
(II) EXTRA FORMULA		0	0	0	0	0	0	0	0
(III) OTHER MCU GRANTS		62	0	0	62	0	0	62	0
(B) OTHER ONTARIO GRANTS		0	0	0	0	0	0	0	0
TOTAL ONTARIO GRANTS		2,892	0	0	2,892	0	0	0	0
(C) FEDERAL		0	0	0	0	0	0	0	0
(D) MUNICIPAL		0	0	0	0	0	0	0	0
(E) OTHER		0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT		966	0	0	966	0	0	966	0
(B) TUITION NON-CREDIT		0	0	0	0	0	0	0	0
(C) MISCELLANEOUS		2	0	530	532	0	0	532	0
3. BORROWINGS		0	0	0	0	0	0	0	0
4. DONATIONS		0	0	103	103	0	84	187	118
5. NON-GOVT. GRANTS & CONTRACTS		0	0	0	0	0	0	0	0
6. SALES OF SERVICE AND PRODUCTS		0	0	133	133	0	0	133	0
7. INVESTMENT INCOME		90	0	14	104	0	374	478	0
8. MISCELLANEOUS		13	0	0	13	0	0	13	0
TOTAL		3,963	0	780	4,743	0	458	5,201	118

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: ST JEROME'S COLLEGE (WATERLOO)

OBJECT OF EXPENSE	TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES		1,643 163 522	0 0 0	0 0 239	1,643 163 761	0 0 0	0 0 8	0 0 0	1,643 163 769
TOTAL SALARIES AND WAGES		2,328	0	239	2,567	0	8	0	2,575
2. EMPLOYEE BENEFITS		254	0	26	280	0	0	0	280
TOTAL SALARIES AND BENEFITS		2,582	0	265	2,847	0	8	0	2,855
3. LIBRARY ACQUISITIONS		38	0	0	38	0	0	0	38
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE		68	0	64	132	0	0	0	132
5. OPERATIONAL SUPPLIES AND EXPENSES		176	0	44	220	0	0	0	220
6. COST OF GOODS SOLD		0	0	63	63	0	0	0	63
7. UTILITIES		64	0	43	107	0	0	0	107
8. MUNICIPAL TAXES		0	0	0	0	0	0	0	0
9. RENOVATIONS AND ALTERATIONS		102	0	135	237	0	0	0	237
10. EXTERNALLY CONTRACTED SERVICES		55	0	246	301	0	0	0	301
11. SCHOLARSHIPS, BURSARIES, ETC.		0	0	0	0	0	120	0	120
12. PRINCIPAL AND INTEREST REPAYMENTS		0	0	20	20	0	0	0	20
13. LAND AND SITE SERVICES		0	0	0	0	0	0	0	0
14. BUILDINGS		0	0	0	0	0	0	0	0
15. MISCELLANEOUS		725	0	7	732	0	4	0	736
16. INTERNAL COST ALLOCATIONS		0	0	0	0	0	0	0	0
TOTAL		3,810	0	587	4,397	0	132	0	4,529

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: ST JEROME'S COLLEGE (WATERLOO)

OBJECT OF EXPENSE	FUNCTIONAL AREA	INSTRUCTION AND RESEARCH			LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
		ALL EXCL. MED. (1)	MEDICINE (2)	SUB- TOTAL (3)							
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES		1,643 163 13	0 0 0	1,643 163 13	0 0 101	0 0 0	0 0 16	0 0 329	0 0 53	0 0 0	1,643 163 522
TOTAL SALARIES AND WAGES		1,819	0	1,819	101	0	16	329	63	0	2,328
2. EMPLOYEE BENEFITS		183	0	183	14	0	2	47	8	0	254
TOTAL SALARIES AND BENEFITS		2,002	0	2,002	115	0	18	376	71	0	2,582
3. LIBRARY ACQUISITIONS		0	0	0	38	0	0	0	0	0	38
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE		0	0	0	0	0	0	30	38	0	68
5. OPERATIONAL SUPPLIES AND EXPENSES		13	0	13	4	0	0	120	39	0	176
6. COST OF GOODS SOLD		0	0	0	0	0	0	0	0	0	0
7. UTILITIES		0	0	0	0	0	0	0	64	0	64
8. MUNICIPAL TAXES		0	0	0	0	0	0	0	0	0	0
9. RENOVATIONS AND ALTERATIONS		0	0	0	0	0	0	0	102	0	102
10. EXTERNALLY CONTRACTED SERVICES		0	0	0	0	0	0	0	55	0	55
11. SCHOLARSHIPS, BURSARIES, ETC.		0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS		0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES		0	0	0	0	0	0	0	0	0	0
14. BUILDINGS		0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS		534	0	534	1	0	0	146	5	39	725
16. INTERNAL COST ALLOCATIONS		0	0	0	0	0	0	0	0	0	0
TOTAL		2,549	0	2,549	158	0	18	672	374	39	3,810
		CENTRAL COMPUTING COSTS:									
					ACADEMIC						
					NON-ACADEMIC						
					TOTAL						

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

[illegible]



ST. PAUL'S UNITED

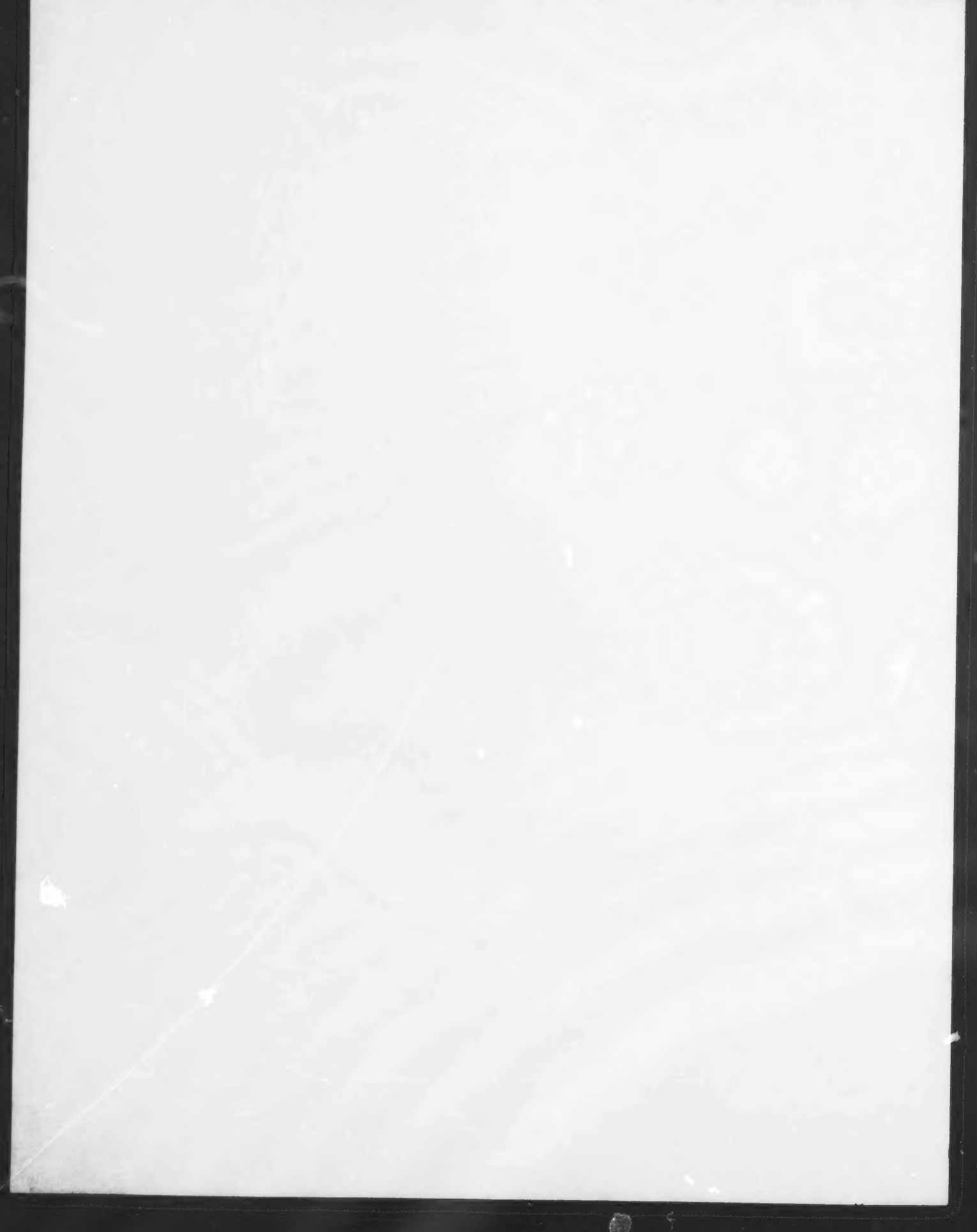


TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: ST PAUL'S UNITED COLLEGE (WATERLOO)

	GENERAL EXPENDABLE FUNDS					RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (10)	NON- EXPENDABLE TRUST AND ENDOWMENT (11)
	OPERATING UNAPPRO- PRIATED (1)	APPRO- PRIATED (2)	OTHER (NON- CREDIT) (3)	UNAPPRO- PRIATED (4)	APPRO- PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	346	0	0	789	0	1,135	0	55	131	10
2. TOTAL EXPENSE (FROM TABLE 3)	632	0	0	530	0	1,162	0	33	85	0
3. NET REVENUE (EXPENSE)	-286	0	0	259	0	-27	0	22	36	10
4. NET RECONCILING ITEMS	259	0	0	-259	0	0	0	6	0	-6
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-27	0	0	0	0	-27	0	28	36	4
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	27	0	0	0	0	27	0	5	-32	0
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	33	4	4
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-103	0	0	0	0	-103	0	-31	1,695	31
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-103	0	0	0	0	-103	0	2	1,699	35

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: ST PAUL'S UNITED COLLEGE (WATERLOO)

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS			RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)		
1. GOVERNMENT GRANTS AND CONTRACTS (A) ONTARIO MCU (I) FORMULA (II) EXTRA FORMULA (III) OTHER MCU GRANTS (B) OTHER ONTARIO GRANTS	(I) FORMULA	192	0	0	192	0	0	192	0
	(II) EXTRA FORMULA	0	0	0	0	0	0	0	0
	(III) OTHER MCU GRANTS	53	0	0	53	0	0	53	0
	(B) OTHER ONTARIO GRANTS	0	0	0	0	0	0	0	0
TOTAL ONTARIO GRANTS		245	0	0	245	0	0	245	0
(C) FEDERAL		2	0	0	2	0	0	2	0
(D) MUNICIPAL		0	0	0	0	0	0	0	0
(E) OTHER		0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT (B) TUITION NON-CREDIT (C) MISCELLANEOUS	(A) TUITION CREDIT	99	0	0	99	0	0	99	0
	(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0
	(C) MISCELLANEOUS	0	0	704	704	0	0	704	0
3. BORROWINGS		0	0	0	0	0	0	0	0
4. DONATIONS		0	0	0	0	0	0	0	0
5. NON-GOVT. GRANTS & CONTRACTS		0	0	0	0	0	50	124	6
6. SALES OF SERVICE AND PRODUCTS		0	0	85	85	0	0	85	0
7. INVESTMENT INCOME		0	0	0	0	0	5	62	4
8. MISCELLANEOUS		0	0	0	0	0	0	0	0
TOTAL		346	0	789	1,135	0	55	1,321	10

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: ST PAUL'S UNITED COLLEGE (WATERLOO)

TYPE OF FUND OBJECT OF EXPENSE	GENERAL FUNDS			RESTRICTED FUNDS			
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES	191 59 102	0 0 0	0 0 122	191 59 224	0 0 0	0 0 0	0 0 0
TOTAL SALARIES AND WAGES	352	0	122	474	0	0	0
2. EMPLOYEE BENEFITS	31	0	13	44	0	0	0
TOTAL SALARIES AND BENEFITS	383	0	135	518	0	0	0
3. LIBRARY ACQUISITIONS	2	0	0	2	0	0	0
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	7	0	7	14	0	0	0
5. OPERATIONAL SUPPLIES AND EXPENSES	20	0	10	30	0	0	0
6. COST OF GOODS SOLD	0	0	0	0	0	0	0
7. UTILITIES	41	0	42	83	0	0	0
8. MUNICIPAL TAXES	0	0	0	0	0	0	0
9. REMOVATIONS AND ALTERATIONS	10	0	22	32	0	0	0
10. EXTERNALLY CONTRACTED SERVICES	77	0	294	371	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	6	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	4	20
13. LAND AND SITE SERVICES	12	0	13	25	0	0	75
14. BUILDINGS	0	0	0	0	0	0	0
15. MISCELLANEOUS	80	0	7	87	0	23	0
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0
TOTAL	632	0	530	1,162	0	33	95
							1,290

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: ST PAUL'S UNITED COLLEGE (WATERLOO)

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH			LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
	ALL EXCL. MED (1)	MEDICINE (2)	SUB- TOTAL (3)							
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES	191 59 0	0 0 0	191 59 0	0 0 8	0 0 0	0 0 30	0 0 64	0 0 0	0 0 0	191 59 102
TOTAL SALARIES AND WAGES	250	0	250	8	0	30	64	0	0	352
2. EMPLOYEE BENEFITS	21	0	21	1	0	3	6	0	0	31
TOTAL SALARIES AND BENEFITS	271	0	271	9	0	33	70	0	0	383
3. LIBRARY ACQUISITIONS	0	0	0	2	0	0	0	0	0	2
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	0	0	0	0	0	0	7	0	0	7
5. OPERATIONAL SUPPLIES AND EXPENSES	5	0	5	0	0	3	10	2	0	20
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	41	0	41
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	0	0	0
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	10	0	10
10. EXTERNALLY CONTRACTED SERVICES	5	0	5	0	0	0	43	29	0	77
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	12	0	12
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	8	0	8	0	0	1	23	3	44	80
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	290	0	290	11	0	37	153	97	44	532
CENTRAL COMPUTING COSTS: ACADEMIC 0 NON-ACADEMIC 0 TOTAL 0										

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: ST PAUL'S UNITED COLLEGE (WATERLOO)

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE- MENTS (1)	PURCHASE ORDER COMMIT- MENTS (2)	BUDGET APPRO- PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE- MENTS (7)	PURCHASE ORDER COMMIT- MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	0	0	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0



BRESCIA



TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: BRESCIA COLLEGE (WESTERN)

	GENERAL EXPENDABLE FUNDS					RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (10)	NON- EXPENDABLE TRUST AND ENDOWMENT (11)
	OPERATING UNAPPRO- PRIATED (1)	APPRO- PRIATED (2)	OTHER (NON- CREDIT) (3)	UNAPPRO- PRIATED (4)	ANCILLARY ENTERPRISES APPRO- PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	3,314	0	0	1,296	0	4,610	0	9	0	0
2. TOTAL EXPENSE (FROM TABLE 3)	3,056	0	0	1,075	0	4,131	0	2	0	0
3. NET REVENUE (EXPENSE)	258	0	0	221	0	479	0	7	0	0
4. NET RECONCILING ITEMS	426	0	0	-457	0	-31	0	0	0	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	684	0	0	-236	0	448	0	7	0	0
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	684	0	0	-236	0	448	0	7	0	0
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	759	0	0	312	0	1,071	0	161	0	65
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	1,443	0	0	76	0	1,519	0	168	0	65

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: BRESCIA COLLEGE (WESTERN)

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)		
1. GOVERNMENT GRANTS AND CONTRACTS										
(A) ONTARIO MCU										
(I) FORMULA		1,754	0	0	1,754	0	0	0	1,754	0
(II) EXTRA FORMULA		140	0	0	140	0	0	0	140	0
(III) OTHER MCU GRANTS		82	0	0	82	0	0	0	82	0
(B) OTHER ONTARIO GRANTS		0	0	0	0	0	0	0	0	0
TOTAL ONTARIO GRANTS		1,976	0	0	1,976	0	0	0	1,976	0
(C) FEDERAL		2	0	0	2	0	0	0	2	0
(D) MUNICIPAL		0	0	0	0	0	0	0	0	0
(E) OTHER		0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT		1,232	0	0	1,232	0	0	0	1,232	0
(B) TUITION NON-CREDIT		0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS		14	0	668	682	0	0	0	682	0
3. BORROWINGS		0	0	0	0	0	0	0	0	0
4. DONATIONS		0	0	516	516	0	0	0	516	0
5. NON-GOVT. GRANTS & CONTRACTS		0	0	0	0	0	0	0	0	0
6. SALES OF SERVICE AND PRODUCTS		0	0	60	60	0	0	0	60	0
7. INVESTMENT INCOME		64	0	52	116	0	9	0	125	0
8. MISCELLANEOUS		26	0	0	26	0	0	0	26	0
TOTAL		3,314	0	1,296	4,610	0	9	0	4,619	0

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1980
(IN THOUSANDS OF DOLLARS)

INSTITUTION: BRESCIA COLLEGE (WESTERN)

OBJECT OF EXPENSE	TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES		1,320	0	0	1,320	0	0	0	1,320
(A) ACADEMIC RANKS		0	0	0	0	0	0	0	0
(B) OTHER INSTRUCTION AND RESEARCH		596	0	276	872	0	0	0	872
(C) OTHER SALARIES AND WAGES									
TOTAL SALARIES AND WAGES		1,916	0	276	2,192	0	0	0	2,192
2. EMPLOYEE BENEFITS		139	0	33	172	0	0	0	172
TOTAL SALARIES AND BENEFITS		2,055	0	309	2,364	0	0	0	2,364
3. LIBRARY ACQUISITIONS		54	0	0	54	0	0	0	54
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE		94	0	128	222	0	0	0	222
5. OPERATIONAL SUPPLIES AND EXPENSES		94	0	84	178	0	0	0	178
6. COST OF GOODS SOLD		0	0	0	0	0	0	0	0
7. UTILITIES		83	0	65	148	0	0	0	148
8. MUNICIPAL TAXES		68	0	0	68	0	0	0	68
9. RENOVATIONS AND ALTERATIONS		74	0	61	135	0	0	0	135
10. EXTERNALLY CONTRACTED SERVICES		47	0	428	475	0	0	0	475
11. SCHOLARSHIPS, BURSARIES, ETC.		83	0	0	83	0	2	0	85
12. PRINCIPAL AND INTEREST REPAYMENTS		0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES		0	0	0	0	0	0	0	0
14. BUILDINGS		0	0	0	0	0	0	0	0
15. MISCELLANEOUS		404	0	0	404	0	0	0	404
16. INTERNAL COST ALLOCATIONS		0	0	0	0	0	0	0	0
TOTAL		3,056	0	1,075	4,131	0	2	0	4,133

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1980
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: BRESCIA COLLEGE (WESTERN)

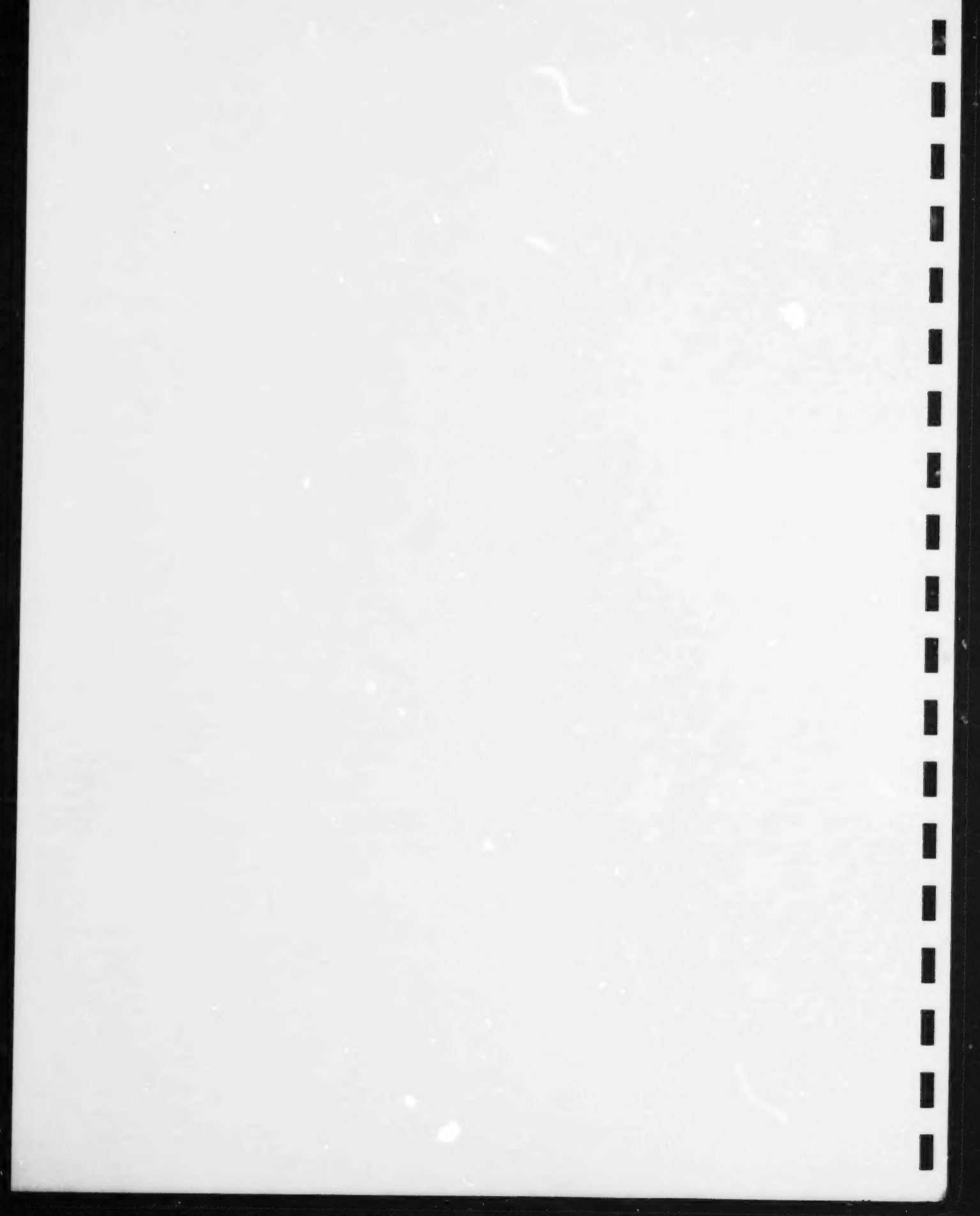
FUNCTIONAL AREA OBJECT OF EXPENSE	INSTRUCTION AND RESEARCH			LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
	ALL EXCL. MED (1)	MEDICINE (2)	SUB- TOTAL (3)							
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES	1,320 0 0	0 0 0	1,320 0 0	0 0 72	0 0 0	0 0 57	0 0 288	0 0 179	0 0 0	1,320 0 596
TOTAL SALARIES AND WAGES	1,320	0	1,320	72	0	57	288	179	0	1,916
2. EMPLOYEE BENEFITS	87	0	87	6	0	0	21	25	0	139
TOTAL SALARIES AND BENEFITS	1,407	0	1,407	78	0	57	309	204	0	2,055
3. LIBRARY ACQUISITIONS	0	0	0	54	0	0	0	0	0	54
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	62	0	62	0	0	19	0	13	0	94
5. OPERATIONAL SUPPLIES AND EXPENSES	78	0	78	10	0	0	4	2	0	94
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	83	0	83
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	68	0	68
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	74	0	74
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	47	0	47
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	83	0	0	0	83
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	63	0	63	0	0	71	7	0	263	404
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	1,610	0	1,610	142	0	230	320	491	263	3,056
CENTRAL COMPUTING COSTS:										
ACADEMIC			0							
NON-ACADEMIC			0							
TOTAL			0							

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: BRESCIA COLLEGE (WESTERN)

	OPERATING					ANCILLARY ENTERPRISES				
	REPAIRS, PURCHASE RENOVATIONS & REPLACEMENTS (1)	REPAIRS, PURCHASE RENOVATIONS & REPLACEMENTS (2)	BUDGET APPROPRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, PURCHASE RENOVATIONS & REPLACEMENTS (7)	REPAIRS, PURCHASE RENOVATIONS & REPLACEMENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	0	0	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0



HURON



TABLE 1
COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: HURON COLLEGE (WESTERN)

	GENERAL EXPENDABLE FUNDS					SUBTOTAL (6)	RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (10)	NON- EXPENDABLE TRUST AND ENDOWMENT (11)
	OPERATING UNAPPRO- PRIATED (1)	APPRO- PRIATED (2)	OTHER (NON- CREDIT) (3)	UNAPPRO- PRIATED (4)	ANCILLARY ENTERPRISES APPRO- PRIATED (5)		SPONSORED TRUST AND RESEARCH ENDOWMENT (7)	CAPITAL (8)	(9)		
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	4,707	0	0	1,479	0	6,186	0	375	0	6,561	0
2. TOTAL EXPENSE (FROM TABLE 3)	4,756	0	0	1,644	0	6,400	0	138	0	6,538	0
3. NET REVENUE (EXPENSE)	-49	0	0	-165	0	-214	0	237	0	23	0
4. NET RECONCILING ITEMS	15	0	0	0	0	15	0	0	0	15	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-34	0	0	-165	0	-199	0	237	0	38	0
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	210	0	0	0	0	210	0	-210	0	0	0
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	176	0	0	-165	0	11	0	27	0	38	0
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	363	0	0	489	0	852	0	2,982	0	3,834	0
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	539	0	0	324	0	863	0	3,009	0	3,872	0

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: HURON COLLEGE (WESTERN)

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS			RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)		
1. GOVERNMENT GRANTS AND CONTRACTS	(A) ONTARIO MCU								
	(I) FORMULA	2,260	0	0	2,260	0	0	2,260	0
	(II) EXTRA FORMULA	586	0	0	586	0	0	586	0
	(III) OTHER MCU GRANTS	120	0	0	120	0	0	120	0
	(B) OTHER ONTARIO GRANTS	0	0	0	0	0	0	0	0
	TOTAL ONTARIO GRANTS	2,966	0	0	2,966	0	0	2,966	0
(C) FEDERAL		0	0	0	0	0	0	0	0
(D) MUNICIPAL		0	0	0	0	0	0	0	0
(E) OTHER		0	0	0	0	0	0	0	0
2. FEES	(A) TUITION CREDIT	1,224	0	0	1,224	0	0	1,224	0
	(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0
	(C) MISCELLANEOUS	0	0	1,472	1,472	0	0	1,472	0
3. BORROWINGS		0	0	0	0	0	0	0	0
4. DONATIONS		0	0	0	0	0	7	7	0
5. NON-GOVT. GRANTS & CONTRACTS		196	0	0	196	0	0	196	0
6. SALES OF SERVICE AND PRODUCTS		0	0	0	0	0	0	0	0
7. INVESTMENT INCOME		282	0	0	282	0	368	650	0
8. MISCELLANEOUS		39	0	7	46	0	0	46	0
TOTAL		4,707	0	1,479	6,186	0	375	6,561	0

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: HURON COLLEGE (WESTERN)

OBJECT OF EXPENSE	TYPE OF FUND	GENERAL FUNDS			RESTRICTED FUNDS			
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)
1. SALARIES AND WAGES		2,188	0	0	2,188	0	0	0
(A) ACADEMIC RANKS		2	0	0	2	0	0	0
(B) OTHER INSTRUCTION AND RESEARCH		667	0	116	783	0	0	0
(C) OTHER SALARIES AND WAGES								
TOTAL SALARIES AND WAGES		2,857	0	116	2,973	0	0	0
2. EMPLOYEE BENEFITS		284	0	16	310	0	0	0
TOTAL SALARIES AND BENEFITS		3,151	0	132	3,283	0	0	0
3. LIBRARY ACQUISITIONS		135	0	0	135	0	0	0
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE		190	0	166	356	0	0	0
5. OPERATIONAL SUPPLIES AND EXPENSES		165	0	0	165	0	0	0
6. COST OF GOODS SOLD		0	0	0	0	0	0	0
7. UTILITIES		0	0	162	162	0	0	0
8. MUNICIPAL TAXES		58	0	0	58	0	0	0
9. RENOVATIONS AND ALTERATIONS		0	0	0	0	0	0	0
10. EXTERNALLY CONTRACTED SERVICES		415	0	1,182	1,597	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.		142	0	0	142	0	138	0
12. PRINCIPAL AND INTEREST REPAYMENTS		12	0	0	12	0	0	0
13. LAND AND SITE SERVICES		0	0	0	0	0	0	0
14. BUILDINGS		0	0	0	0	0	0	0
15. MISCELLANEOUS		488	0	2	490	0	0	0
16. INTERNAL COST ALLOCATIONS		0	0	0	0	0	0	0
TOTAL		4,756	0	1,644	6,400	0	138	0
								6,538

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: HURON COLLEGE (WESTERN)

FUNCTIONAL AREA OBJECT OF EXPENSE	INSTRUCTION AND RESEARCH			LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
	ALL EXCL. MED (1)	MEDICINE (2)	SUB- TOTAL (3)							
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES	2,188 2 0	0 0 0	2,188 2 0	0 0 169	0 0 0	0 0 0	0 0 498	0 0 0	0 0 0	2,188 2 667
TOTAL SALARIES AND WAGES	2,190	0	2,190	169	0	0	498	0	0	2,857
2. EMPLOYEE BENEFITS	205	0	205	23	0	0	66	0	0	294
TOTAL SALARIES AND BENEFITS	2,395	0	2,395	192	0	0	564	0	0	3,151
3. LIBRARY ACQUISITIONS	0	0	0	135	0	0	0	0	0	135
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	0	0	0	2	0	0	188	0	0	190
5. OPERATIONAL SUPPLIES AND EXPENSES	92	0	92	6	0	28	39	0	0	165
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	0	0	0
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	0	0	0
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	58	0	58
10. EXTERNALLY CONTRACTED SERVICES	401	0	401	7	0	0	7	0	0	415
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	142	0	0	0	142
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	12	0	0	12
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	57	0	57	2	0	358	50	21	0	488
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	2,945	0	2,945	344	0	528	860	78	0	4,756
CENTRAL COMPUTING COSTS:										
			ACADEMIC	0						
			NON-ACADEMIC	0						
			TOTAL	0						

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1980
(IN THOUSANDS OF DOLLARS)

INSTITUTION: HURON COLLEGE (WESTERN)

	OPERATING					ANCILLARY ENTERPRISES				
	REPAIRS, RENOVATIONS & REPLACE- MENTS (1)	PURCHASE ORDER COMMIT- MENTS (2)	BUDGET APPRO- PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE- MENTS (7)	PURCHASE ORDER COMMIT- MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	0	0	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0



**KING'S COLLEGE
&
ST. PETER'S SEMINARY**

2

TABLE 1
COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: KING'S COLLEGE & ST PETER'S SEMINARY (WESTERN)

	GENERAL EXPENDABLE FUNDS					RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (10)	NON- EXPENDABLE TRUST AND ENDOWMENT (11)
	OPERATING (1)	UNAPPRO- PRIATED (2)	OTHER (NON- CREDIT) (3)	UNAPPRO- PRIATED (4)	ANCILLARY ENTERPRISES APPRO- PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	9,231	0	1	1,531	0	10,763	33	236	360	392
2. TOTAL EXPENSE (FROM TABLE 3)	9,087	0	0	1,615	0	10,702	34	1	118	0
3. NET REVENUE (EXPENSE)	144	0	1	-84	0	61	-1	237	262	392
4. NET RECONCILING ITEMS	5	0	0	0	0	5	0	0	0	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	149	0	1	-84	0	66	-1	237	262	392
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	0	0	0	143	0	143	0	-169	26	0
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	149	0	1	59	0	209	-1	68	288	392
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-19	0	-275	866	0	572	3	736	159	1,426
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	130	0	-274	925	0	781	2	804	447	1,818

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1980
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: KING'S COLLEGE & ST PETER'S SEMINARY (WESTERN)

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)		
1. GOVERNMENT GRANTS AND CONTRACTS										
(A) ONTARIO MCU										
(I) FORMULA		5,260	0	0	5,260	0	0	0	5,260	0
(II) EXTRA FORMULA		525	0	0	525	0	0	0	525	0
(III) OTHER MCU GRANTS		187	0	0	187	0	0	0	187	0
(B) OTHER ONTARIO GRANTS		0	0	0	0	0	0	0	0	0
TOTAL ONTARIO GRANTS		5,972	0	0	5,972	0	0	0	5,972	0
(C) FEDERAL		2	0	0	2	33	0	0	35	0
(D) MUNICIPAL		0	0	0	0	0	0	0	0	0
(E) OTHER		0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT		2,651	0	0	2,651	0	0	0	2,651	0
(B) TUITION NON-CREDIT		0	1	0	1	0	0	0	1	0
(C) MISCELLANEOUS		34	0	1,407	1,441	0	0	0	1,441	0
3. BORROWINGS		0	0	0	0	0	0	0	0	0
4. DONATIONS		367	0	0	367	0	4	341	712	392
5. NON-GOVT. GRANTS & CONTRACTS		0	0	0	0	0	0	0	0	0
6. SALES OF SERVICE AND PRODUCTS		0	0	104	104	0	0	0	104	0
7. INVESTMENT INCOME		156	0	0	156	0	234	39	429	0
8. MISCELLANEOUS		49	0	20	69	0	0	0	69	0
TOTAL		9,231	1	1,531	10,763	33	238	380	11,414	392

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: KING'S COLLEGE & ST PETER'S SEMINARY (WESTERN)

TYPE OF FUND OBJECT OF EXPENSE	GENERAL FUNDS			RESTRICTED FUNDS			
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)
1. SALARIES AND WAGES							
(A) ACADEMIC RANKS	4,036	0	0	4,036	0	0	0
(B) OTHER INSTRUCTION AND RESEARCH	87	0	0	87	0	0	0
(C) OTHER SALARIES AND WAGES	2,030	0	368	2,398	0	0	0
TOTAL SALARIES AND WAGES	6,155	0	368	6,523	0	0	0
2. EMPLOYEE BENEFITS	621	0	51	672	0	0	0
TOTAL SALARIES AND BENEFITS	6,776	0	419	7,195	0	0	0
3. LIBRARY ACQUISITIONS	217	0	0	217	0	0	0
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	256	0	21	277	0	0	0
5. OPERATIONAL SUPPLIES AND EXPENSES	471	0	227	698	0	0	0
6. COST OF GOODS SOLD	0	0	19	19	0	0	0
7. UTILITIES	79	0	104	183	0	0	0
8. MUNICIPAL TAXES	117	0	0	117	0	0	0
9. RENOVATIONS AND ALTERATIONS	35	0	0	35	0	0	0
10. EXTERNALLY CONTRACTED SERVICES	143	0	618	761	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	114	0	0	114	0	1	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	37	37	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	118
15. MISCELLANEOUS	1,004	0	45	1,049	34	0	0
16. INTERNAL COST ALLOCATIONS	-125	0	125	0	0	0	0
TOTAL	9,097	0	1,615	10,702	34	1	118
							10,855

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: KING'S COLLEGE & ST PETER'S SEMINARY (WESTERN)

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH			LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
	ALL EXCL. MED (1)	MEDICINE (2)	SUB- TOTAL (3)							
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES	4,038 87 238	0 0 0	4,038 87 238	0 0 284	0 0 0	0 0 187	0 0 767	0 0 554	0 0 0	4,038 87 2,030
TOTAL SALARIES AND WAGES	4,363	0	4,363	284	0	187	767	554	0	6,155
2. EMPLOYEE BENEFITS	438	0	438	29	0	19	78	57	0	621
TOTAL SALARIES AND BENEFITS	4,801	0	4,801	313	0	206	845	611	0	6,776
3. LIBRARY ACQUISITIONS	0	0	0	217	0	0	0	0	0	217
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	55	0	55	23	0	3	76	99	0	256
5. OPERATIONAL SUPPLIES AND EXPENSES	150	0	150	12	0	34	166	109	0	471
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	79	0	79
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	117	0	117
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	35	0	35
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	5	0	67	23	48	0	143
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	114	0	0	0	114
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	112	0	112	4	0	13	136	23	716	1,004
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	-125	0	0	-125
TOTAL	5,118	0	5,118	574	0	437	1,121	1,121	716	9,087
CENTRAL COMPUTING COSTS: ACADEMIC 0										
NON-ACADEMIC 0										
TOTAL 0										

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: KING'S COLLEGE & ST PETER'S SEMINARY (WESTERN)

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, PURCHASE RENOVATIONS & REPLACE- MENTS (1)	ORDER COMMIT- MENTS (2)	BUDGET APPRO- PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, PURCHASE RENOVATIONS & REPLACE- MENTS (7)	ORDER COMMIT- MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	0	0	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0

WATERLOO LUTHERAN



TABLE 1
COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WATERLOO LUTHERAN SEMINARY (WILFRID LAURIER)

	GENERAL EXPENDABLE FUNDS					RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (10)	NON- EXPENDABLE TRUST AND ENDOWMENT (11)
	OPERATING UNAPPRO- PRIATED (1)	APPRO- PRIATED (2)	OTHER (NON- CREDIT) (3)	UNAPPRO- PRIATED (4)	APPRO- PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	850	0	0	0	0	850	0	85	0	135
2. TOTAL EXPENSE (FROM TABLE 3)	851	0	0	0	0	851	4	41	0	0
3. NET REVENUE (EXPENSE)	-1	0	0	0	0	-1	-4	44	0	135
4. NET RECONCILING ITEMS	0	0	0	0	0	0	0	0	0	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-1	0	0	0	0	-1	-4	44	0	135
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	1	-1	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	0	-1	0	0	0	-1	-4	44	0	135
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	166	0	0	0	166	6	-38	0	2,205
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	165	0	0	0	165	2	6	0	2,340

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: WATERLOO LUTHERAN SEMINARY (WILFRID LAURIER)

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS			RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (8)	NON-EXPENDABLE TRUST AND ENDOWMENT (9)
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)		
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA		258	0	0	258	0	0	258	0
(II) EXTRA FORMULA		0	0	0	0	0	0	0	0
(III) OTHER MCU GRANTS		0	0	0	0	0	0	0	0
(B) OTHER ONTARIO GRANTS		0	0	0	0	0	0	0	0
TOTAL ONTARIO GRANTS		258	0	0	258	0	0	258	0
(C) FEDERAL		0	0	0	0	0	0	0	0
(D) MUNICIPAL		0	0	0	0	0	0	0	0
(E) OTHER		0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT		123	0	0	123	0	0	123	0
(B) TUITION NON-CREDIT		0	0	0	0	0	0	0	0
(C) MISCELLANEOUS		0	0	0	0	0	0	0	0
3. BORROWINGS		0	0	0	0	0	0	0	0
4. DONATIONS		0	0	0	0	0	13	13	135
5. NON-GOVT. GRANTS & CONTRACTS		290	0	0	290	0	0	290	0
6. SALES OF SERVICE AND PRODUCTS		0	0	0	0	0	0	0	0
7. INVESTMENT INCOME		179	0	0	179	0	72	251	0
8. MISCELLANEOUS		0	0	0	0	0	0	0	0
TOTAL		850	0	0	850	0	85	935	135

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WATERLOO LUTHERAN SEMINARY (WILFRID LAURIER)

TYPE OF FUND OBJECT OF EXPENSE	GENERAL FUNDS			SUBTOTAL (4)	RESTRICTED FUNDS			TOTAL (8)
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)		SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES	428 51 146	0 0 0	0 0 0	428 51 146	0 0 0	0 0 0	0 0 0	428 51 146
TOTAL SALARIES AND WAGES	625	0	0	625	0	0	0	625
2. EMPLOYEE BENEFITS	73	0	0	73	0	0	0	73
TOTAL SALARIES AND BENEFITS	698	0	0	698	0	0	0	698
3. LIBRARY ACQUISITIONS	27	0	0	27	0	0	0	27
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	4	0	0	4	0	0	0	4
5. OPERATIONAL SUPPLIES AND EXPENSES	42	0	0	42	4	0	0	46
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0
7. UTILITIES	23	0	0	23	0	0	0	23
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	0
9. REMOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	0
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	24	0	0	24	0	41	0	65
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	33	0	0	33	0	0	0	33
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	851	0	0	851	4	41	0	896

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: WATERLOO LUTHERAN SEMINARY (WILFRID LAURIER)

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH			LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
	ALL EXCL. MED (1)	MEDICINE (2)	SUB- TOTAL (3)							
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES	428 51 63	0 0 0	428 51 63	0 0 25	0 0 0	0 0 0	0 0 18	0 0 16	0 0 24	428 51 146
TOTAL SALARIES AND WAGES	542	0	542	25	0	0	18	16	24	625
2. EMPLOYEE BENEFITS	64	0	64	3	0	0	3	2	1	73
TOTAL SALARIES AND BENEFITS	606	0	606	28	0	0	21	18	25	598
3. LIBRARY ACQUISITIONS	0	0	0	27	0	0	0	0	0	27
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	0	0	0	0	0	0	4	0	0	4
5. OPERATIONAL SUPPLIES AND EXPENSES	15	0	15	1	0	0	11	7	8	42
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	23	0	23
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	0	0	0
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	0	0	0
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	24	0	0	0	24
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	7	0	7	1	0	0	7	1	17	33
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	628	0	628	57	0	24	43	49	50	651
CENTRAL COMPUTING COSTS:			ACADEMIC							
			NON-ACADEMIC							
			TOTAL							

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1960
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WATERLOO LUTHERAN SEMINARY (WILFRID LAURIER)

	OPERATING					ANCILLARY ENTERPRISES				
	REPAIRS, PURCHASE RENOVATIONS & REPLACE- MENTS (1)	ORDER COMMIT- MENTS (2)	BUDGET APPRO- PRIATIONS (3)	SELF INSURANCE (4)	OTHER* (5)	TOTAL (6)	REPAIRS, PURCHASE RENOVATIONS & REPLACE- MENTS (7)	ORDER COMMIT- MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	-1	-1	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	-1	-1	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	166	166	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	165	165	0	0	0	0

* Other Operating funds are a reserve for contingencies.



DOMINICAIN

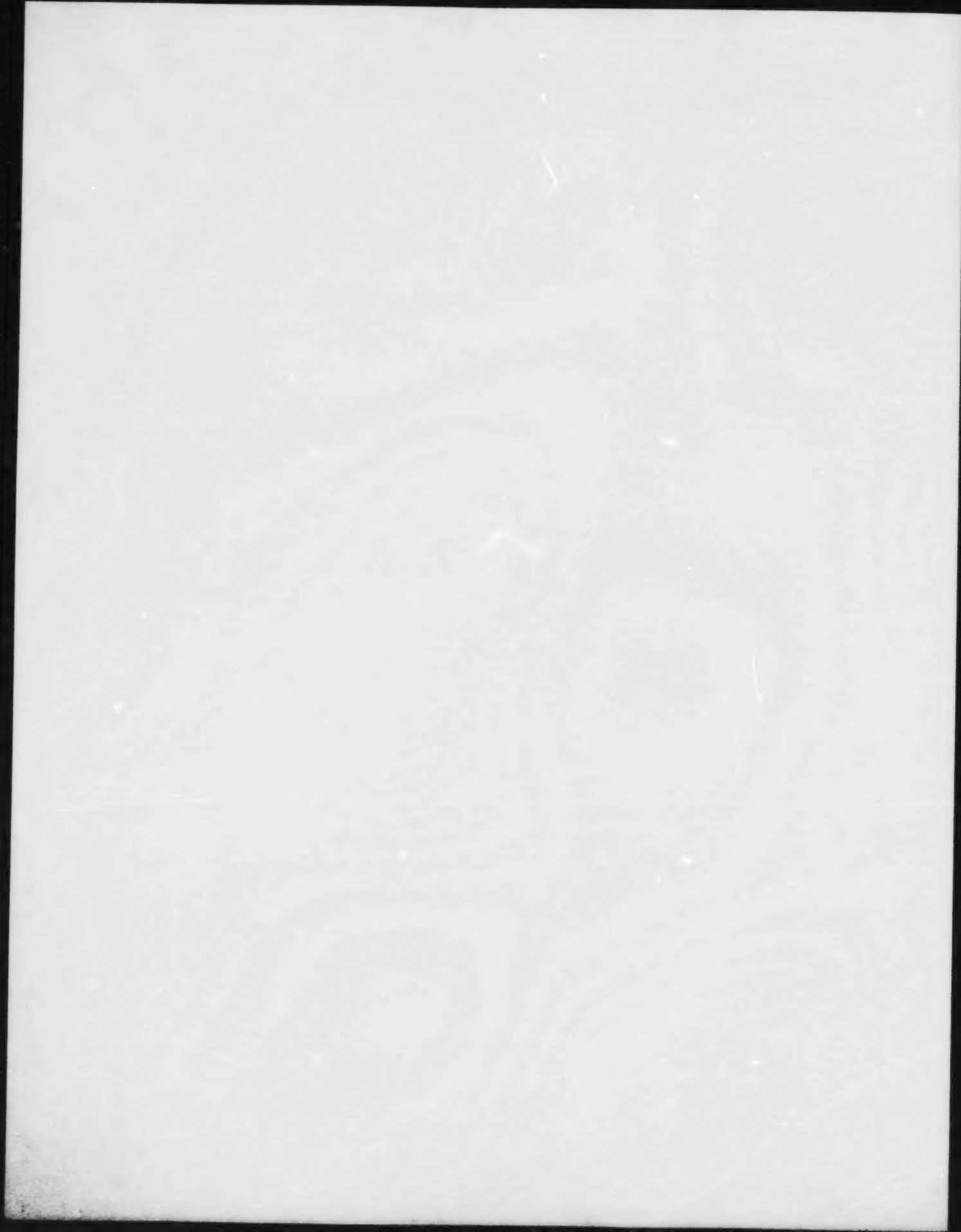


TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: DOMINICAIN COLLEGE

	GENERAL EXPENDABLE FUNDS					RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (10)	NON- EXPENDABLE TRUST AND ENDOWMENT (11)
	OPERATING UNAPPRO- PRIATED (1)	APPRO- PRIATED (2)	OTHER (NON- CREDIT) (3)	UNAPPRO- PRIATED (4)	APPRO- PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)		
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	520	0	0	42	0	562	2	0	0	0
2. TOTAL EXPENSE (FROM TABLE 3)	533	0	0	31	0	564	2	0	0	0
3. NET REVENUE (EXPENSE)	-13	0	0	11	0	-2	0	0	0	0
4. NET RECONCILING ITEMS	58	0	0	-8	0	50	0	0	0	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	4.5	0	0	3	0	48	0	0	0	0
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	4.5	0	0	3	0	48	0	0	0	0
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	110	0	0	21	0	131	0	0	0	0
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	155	0	0	24	0	179	0	0	0	0

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: DOMINICAIN COLLEGE

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS			RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)		
1. GOVERNMENT GRANTS AND CONTRACTS (A) ONTARIO MCU	(I) FORMULA	58	0	0	58	0	0	58	0
	(II) EXTRA FORMULA	64	0	0	64	0	0	64	0
	(III) OTHER MCU GRANTS	11	0	0	11	0	0	11	0
	(B) OTHER ONTARIO GRANTS	0	0	0	0	0	0	0	0
	TOTAL ONTARIO GRANTS	133	0	0	133	0	0	133	0
(C) FEDERAL		0	0	0	0	2	0	2	0
(D) MUNICIPAL		0	0	0	0	0	0	0	0
(E) OTHER		0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT (B) TUITION NON-CREDIT (C) MISCELLANEOUS	(A) TUITION CREDIT	100	0	0	100	0	0	100	0
	(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0
	(C) MISCELLANEOUS	19	0	0	19	0	0	19	0
3. BORROWINGS		0	0	0	0	0	0	0	0
4. DONATIONS		42	0	0	42	0	0	42	0
5. NON-GOVT. GRANTS & CONTRACTS		198	0	0	198	0	0	198	0
6. SALES OF SERVICE AND PRODUCTS		0	0	33	33	0	0	33	0
7. INVESTMENT INCOME		2	0	0	2	0	0	2	0
8. MISCELLANEOUS		26	0	9	35	0	0	35	0
TOTAL		520	0	42	562	2	0	564	0

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: DOMINICAIN COLLEGE

TYPE OF FUND		GENERAL FUNDS			RESTRICTED FUNDS				
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES		236 7 96	0 0 0	0 0 9	236 7 105	0 0 0	0 0 0	0 0 0	236 7 105
TOTAL SALARIES AND WAGES		339	0	9	348	0	0	0	348
2. EMPLOYEE BENEFITS		8	0	0	8	0	0	0	8
TOTAL SALARIES AND BENEFITS		347	0	9	356	0	0	0	356
3. LIBRARY ACQUISITIONS		45	0	0	45	0	0	0	45
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE		27	0	0	27	0	0	0	27
5. OPERATIONAL SUPPLIES AND EXPENSES		36	0	0	36	0	0	0	36
6. COST OF GOODS SOLD		0	0	21	21	0	0	0	21
7. UTILITIES		4	0	0	4	0	0	0	4
8. MUNICIPAL TAXES		4	0	0	4	0	0	0	4
9. RENOVATIONS AND ALTERATIONS		1	0	0	1	0	0	0	1
10. EXTERNALLY CONTRACTED SERVICES		0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.		0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS		0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES		0	0	0	0	0	0	0	0
14. BUILDINGS		0	0	0	0	0	0	0	0
15. MISCELLANEOUS		69	0	1	70	2	0	0	72
16. INTERNAL COST ALLOCATIONS		0	0	0	0	0	0	0	0
TOTAL		533	0	31	564	2	0	0	566

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: DOMINICAIN COLLEGE

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH			LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
	ALL EXCL. MED (1)	MEDICINE (2)	SUB- TOTAL (3)							
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION AND RESEARCH (C) OTHER SALARIES AND WAGES	236 7 0	0 0 0	236 7 0	0 0 35	0 0 0	0 0 0	0 0 61	0 0 0	0 0 0	236 7 96
TOTAL SALARIES AND WAGES	243	0	243	35	0	0	61	0	0	339
2. EMPLOYEE BENEFITS	4	0	4	0	0	0	4	0	0	8
TOTAL SALARIES AND BENEFITS	247	0	247	35	0	0	65	0	0	347
3. LIBRARY ACQUISITIONS	0	0	0	45	0	0	0	0	0	45
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	5	0	5	0	0	0	22	0	0	27
5. OPERATIONAL SUPPLIES AND EXPENSES	33	0	33	3	0	0	0	0	0	36
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	4	0	4
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	4	0	4
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	1	0	1
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	0	0	0	1	0	0	22	46	0	69
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	285	0	285	84	0	0	109	55	0	533
CENTRAL COMPUTING COSTS:										
				ACADEMIC		0				
				NON-ACADEMIC		0				
				TOTAL		0				

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1960
(IN THOUSANDS OF DOLLARS)

INSTITUTION: DOMINICAIN COLLEGE

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE- MENTS (1)	PURCHASE ORDER COMMIT- MENTS (2)	BUDGET APPRO- PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE- MENTS (7)	PURCHASE ORDER COMMIT- MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	0	0	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0

**FINANCIAL REPORT
OF ONTARIO UNIVERSITIES
1989-90**

**Volume III - Physical Plant
Operating Expenses**

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1989-90**

**Volume III - Physical Plant
Operating Expenses**

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GUIDELINES AND DEFINITIONS

I INTRODUCTION

Each year an analysis of physical plant operating expenses, also known as the OAPPA Report, is prepared under the joint auspices of the Ontario Association of Physical Plant Administrators (OAPPA) and the Council of Finance Officers - Universities of Ontario (COFO-UO). This report provides an analysis of physical plant costs, by major functional area and object of expense, as reported in the operating fund of each university.

The financial accounts of universities are normally maintained in accordance with the principles of "fund accounting" to ensure that limitations and restrictions placed on the use of available resources are observed. In the *Financial Report of Ontario Universities*, prepared each year by COFO-UO, the revenues and expenses related to the following "funds" are identified (see exhibit 1).

- Operating Fund
- Other Non-Credit Fund
- Ancillary Enterprises Fund
- Sponsored Research Fund
- Trust and Endowment Fund
- Capital Fund

Physical Plant costs are charged to each of these "funds" as appropriate by the universities. In addition, the COFO-UO Financial Report provides a further breakdown of the operating fund into the following functions (see exhibit 2).

- Instruction & Research
- Library
- Central Computing
- Student Services
- Administration
- Physical Plant
- Other

Volume III of the Financial Report provides a separate detailed analysis of the function of Physical Plant applicable to the Operating Fund. As such, it only provides an analysis of the physical plant costs which are incurred in relation to the basic academic and academic support activities of each university, reflected in the operating fund and, therefore, permits a greater

degree of comparability between universities than if it included the physical plant costs related to all "funds". For example, physical plant costs related to the ancillary fund are excluded from this report.

As the information in the various volumes of *Financial Report of Ontario Universities*, are closely related it is essential that they be prepared in accordance with uniform guidelines and definitions. To achieve this necessary degree of consistency, the following guidelines and definitions have been developed by a subcommittee that has been jointly appointed by OAPPA and COFO-UO. These guidelines are consistent with those in force for the other volumes of the Financial Report.

II PRINCIPLES OF REPORTING

In order that the physical plant cost data submitted by the various universities will be as comparable as possible, OAPPA and COFO-UO have approved and adopted the following Principles of Reporting for the Physical Plant Report.

A. Functional Reporting of Physical Plant Costs

The costs reported as Physical Plant in Volume I of *Financial Report of Ontario Universities* (exhibit 2) should represent the total costs of the physical plant function relative to the operating fund as defined in the COFO-UO guidelines. The COFO-UO Guidelines for Volume I of the Financial Report instructs that any physical plant costs, e.g. alterations, renovations and maintenance expenses, which may be charged to other functional areas within the operating fund by a university, all be regrouped and reported as Physical Plant.

B. Net Reporting

The COFO-UO Guidelines for Volume I of the *Financial Report of Ontario Universities* instruct that all costs be reported as net. As a result, cost recoveries for services rendered to other funds or external organizations should be netted against the particular objects within each function on the Physical Plant Report shown on exhibit 3, Table 1.

C. Agreement With COFO-UO

The costs reported in the Physical Plant Report represent a more detailed presentation of the aggregate costs defined and reported as Physical Plant in

Volume I. When the costs in the Physical Plant Report are aggregated they must be identical to those reported as Physical Plant in Volume I.

III DEFINITIONS AND EXPLANATORY COMMENT

A. General

The physical plant functional area reflects costs of the physical facilities of the university as they relate to the operating fund including physical plant administration, building maintenance, custodial services, utilities, landscape and grounds maintenance, security and traffic control and other physical plant costs including building renovations, alterations and major repairs.

The various physical plant functional areas are defined in the following section.

B. Table 1: Actual Operating Expenses - Physical Plant

Table 1 (exhibit 3) reflects the distribution of the Physical Plant costs reported in aggregate in Volume I of the *Financial Report of Ontario Universities*.

(i) DEFINITIONS OF MAJOR FUNCTIONS

1. **Physical Plant Administration** - this function includes all activities necessary to carry out the duties of management and administration for all areas under the jurisdiction of the Physical Plant Department. Examples of the activities are:
 - (a) **Administration** - this category includes salaries, wages, employee benefits, travel, equipment and other operating costs required for administrators, assistant administrators, office personnel (including account keeping done by the Physical Plant Department such as payroll, billing, material ordering, personnel records, space management, and dispatching of work orders), other administrative operating costs (including supplies, materials, telephone long distance charges, postage, computer rental, accounting machine costs, and career training programmes). Salaries and benefits for supervisory personnel directly responsible for one or more functional area should be shown in the appropriate functional area(s).

- (b) **Engineering** - this category normally includes salaries, wages, employee benefits, travel, equipment and other costs required to provide technical and engineering services necessary to carry out the functions assigned to the Physical Plant Department to the extent that these costs are funded out of the operating budget. The category includes engineers, architects, draftsmen, estimators, schedulers and preparation of documents for contractual maintenance, renovations and alterations as well as analysis of systems and modes of operation, plant records, etc.
 - (c) **Planning** - this category includes preparation of architectural and engineering plans and specifications for alterations and new construction to the extent that these costs are funded out of the operating budget.
2. **Building Maintenance** - this function includes all items related to routine repair of buildings and structures, including normal recurring repairs and preventive maintenance. It does not include renovations and alterations which are funded from outside the operating budget. The following are to be included:
- (a) Salaries, wages and employee benefits for all personnel, including supervisory, who are assigned to the "Building Maintenance" function (see section B(ii) for a definition of salaries and wages). This includes drivers assigned to vehicles which serve the maintenance function.
 - (b) **Interior and Exterior of Buildings**
 - (i) Plumbing, heating, air conditioning, and ventilation.
 - (ii) Electrical repairs of all types *excluding* primary systems and primary building sub-stations but *including* secondary systems, certain lamp replacements (requiring special ladders and rigging) and maintenance of outdoor lighting fixtures which are a part of the building.
 - (iii) Carpentry and cabinet making.
 - (iv) Painting and glazing.
 - (v) Hardware, locks, keys, closers and records.

- (vi) Roofing and sheet metal work, including down-spouts and gutters.
 - (vii) Welding and necessary machine work.
 - (viii) Elevators and other building machinery.
 - (ix) Miscellaneous building repairs such as tuck-pointing, blinds, etc.
 - (x) Costs of testing fire sprinkler systems, alarms, fire extinguishers, and similar protective devices.
- (c) Maintenance and replacement of and additions to all furniture, furnishings and equipment pertaining to the physical plant buildings.
 - (d) Maintenance of utility distribution systems inside the building including electrical, heating, cooling, process steam, water lines, gas lines and sewer lines (both storm and sanitary), etc..
 - (e) Operating and replacement costs of all equipment, materials, and tools used in connection with building maintenance (exclude hand tools furnished by the employees).
 - (f) Operating costs for vehicles which serve the maintenance function.
3. **Custodial Services** - this function includes all costs relating to janitorial and custodial services to buildings and structures including care and waxing of floors, washing of windows and costs of all cleaning contracts let to outside cleaning contractors (including window-washing).
- (a) Salaries, wages and employee benefits of all personnel, including supervisory, who are assigned to the "Custodial" function (see section B(ii) for a definition of salaries and wages).
 - (b) Small set ups only where materials for the special set ups are stored or kept within the same building.
 - (c) Snow removal immediately adjacent to building.

- (d) Other operating costs such as paper, paper towels and tissue, wax, erasers, chalk, cleaners, and other materials and supplies.
- (e) Operating and replacement costs of all equipment used in connection with custodial services.
- (f) Lamp replacement where lamps are readily accessible without special ladders and rigging.

Common operations include: Mopping, sweeping, waxing of floors (sanding and refinishing of floors are excluded); dusting, polishing of furniture and fixtures such as venetian blinds, partitions, pictures, maps, radiators, etc.; cleaning of chalkboards, chalk trays, erasers and replacement of chalk; washing and dusting of walls; cleaning and disinfecting commodes and urinals; cleaning and washing other fixtures, walls and partitions, and replenishing supplies for restrooms; the emptying and cleaning of waste receptacles; dusting and cleaning of windows and other glass surfaces, sweeping and cleaning of entrances; and opening and/or closing buildings, doors and windows.

The custodian is not a porter, messenger, mailman or laboratory assistant for the faculty or students. Generally, services requiring technical direction at the time of performance such as cleaning chemistry laboratory bench tops, decontaminating radioactive facilities, or cleaning of extremely delicate apparatus are not classified as custodial, but are usually provided by the department having specific jurisdiction.

- 4. **Utilities** - this function includes all costs for energy for heating, cooling, light and power, gas, water, telephone equipment rental and acquisition costs, switchboard (including related personnel costs) and any other utilities necessary for the operation of the physical plant and normally includes:
 - (a) Salaries, wages and employee benefits of all personnel, including supervisory, who are assigned to the "Utilities" function (see section B(ii) for a definition of salaries and wages).
 - (b) Operation and maintenance of heating and power plant equipment including water plant and sewage disposal plants.

- (c) Operation and maintenance of equipment in central air-conditioning plant.
- (d) Purchase or rental costs to provide electricity, gas, water, telephone equipment, and sewage treatment.
- (e) Personnel and other costs to operate the university switchboard and telephone system.
- (f) Operation and replacement costs of all equipment used in connection with production of utilities.
- (g) Maintenance of utility tunnels, distribution systems external to buildings for electricity, gas, steam, compressed air, chilled water, and high temperature water, domestic water, sanitary and storm drains. The expense *does not include* open ditch drainage and street, walks and grounds lighting maintenance.
- (h) All costs of operating a power generation station net of external revenue.

Note: Recovery of utility costs, through sales to outside agencies should be apportioned by object of expense (i.e. salaries, supplies, utilities, etc.) to give a net cost by object of expense for that portion funded from the operating budget.

5. Landscape and Grounds Maintenance - this function includes operation and maintenance of campus landscape and grounds. It excludes the cost of areas for which the Physical Plant is reimbursed. The following are included:

- (a) Salaries, wages and employee benefits of all personnel, including supervisory, who are assigned to the "Landscape and Grounds Maintenance" function (see section B(ii) for a definition of salaries and wages).
- (b) Maintenance of all areas of the campus; all work associated with the care of trees, grass, shrubs, and flowers, the provision of nursery stock including seeds, fertilizers, and plant materials.
- (c) Maintenance of roads and walks, irrigation systems, signs, and lighting for roads, walks and grounds.
- (d) Snow removal and sanding (excluding parking areas).

- (e) Maintenance of athletic fields, outdoor rinks, tennis courts and other outdoor recreational facilities.
- (f) Maintenance of open ditch drainage, fences, retaining walls and rip rap.
- (g) Care of miscellaneous fixed equipment such as benches, shelter houses, etc.
- (h) Operation and replacement costs of all equipment used in connection with grounds maintenance.
- (i) Trash and refuse handling, including recycling costs, which is not part of a municipal service. This excludes the disposal of hazardous wastes.

Note: The costs of maintenance and snow removal for parking lots are to be segregated and reported as an ancillary enterprise in the "Ancillary" fund.

- 6. **Security and Traffic** - this function includes all costs for watchmen, police services related to plant and campus security, and traffic control. Costs relating to *parking lots* are to be segregated and reported as an ancillary enterprise in the "Ancillary" fund.
 - (a) Salaries, wages and employee benefits of all personnel, including supervisory, who are assigned to this function (see section B(ii) for a definition of salaries and wages).
 - (b) Patrol of campus areas including exterior of building by police.
 - (i) Patrol vehicles, radio communications cost, uniforms, and police equipment including radar.
 - (ii) Office operation.
 - (c) Watchmen of building interiors on a route system.
 - (i) Uniforms and clocks.
 - (ii) Operating and maintenance of vehicles used in watch service.
 - (d) Closed circuit T.V. monitors, burglar alarms, etc.

Note: Expenditures relating to the administration of the safety programme are not to be included under "Physical Plant". Such expenditures are to be reported under the functional area "Other" in Volume I of *Financial Report of Ontario Universities*.

7. **Other** - this function is to be used *only* to the extent that costs are included in Physical Plant expenses as defined by the COFO-UO guidelines in Volume I. Examples of "Other" services and costs which are frequently the responsibility of Physical Plant Departments are as follows:
 - (a) Purchasing, receiving and stores. If the purchasing, receiving and stores functions for supplies and equipment are centralized, then the expenditure should not be reported under Physical Plant. However, if these functions are decentralized, then purchasing, receiving and stores for supplies and equipment used by the Physical Plant department should be reported.
 - (b) Hauling, moving and storing of furniture for other departments.
 - (c) The costs of messenger, mailman, postal services, porter, or services requiring technical direction at the time of performance, which services are usually provided by the department having specific jurisdiction. For further reference see Item 3 - Custodial Services.
 - (d) Property taxes and other municipal assessments, including those taxes for which compensatory grants are received from the Province.
 - (e) The costs of vehicles and equipment which cannot be reasonably distributed to other functional areas of Physical Plant and are not reimbursed to Physical Plant.
 - (i) Salaries, wages and employee benefits of all personnel who are fully assigned to this function (see section B(ii) for definition of salaries and wages).
 - (ii) Operating costs, maintenance, etc.
 - (f) Unabsorbed Physical Plant costs relative to chargeouts, not recovered from departmental work orders.
 - (g) Property and boiler and machinery insurance.

(h) **Renovations and Alterations** - this item includes renovations, alterations and repairs which costs in excess of \$10,000.

(i) **External Contracts**

(ii) **Salaries, wages and employee benefits of all university personnel used to perform the work** (see Section B(ii) for definition of salaries and wages).

(iii) **Costs of all furniture, furnishings, materials and equipment required in connection with renovations and alterations** (funded by the operating budget) and not included in the functional area "Building Maintenance".

(i) **All costs relating to the Operating fund for renting space and land together with property taxes paid thereon should be reported under the functional area "Other" within Physical Plant.** If the rental agreement includes the provision of services (e.g. utilities, maintenance, cleaning, etc.) and if the costs of these services can be identified, these costs should be reported under the appropriate functional areas within Physical Plant.

(ii) DEFINITIONS OF OBJECTS OF EXPENSE

The same Object of Expense definitions apply to the preparation of Volume III, Physical Plant Operating Expenses, and the other volumes of the COFO-UO *Financial Report of Ontario Universities*. These definitions are as follows:

1. Salaries and Wages

(a) **Academic Ranks** - not applicable to Physical Plant Report.

(b) **Other Instruction and Research** - not applicable to Physical Plant Report.

(c) **Other Salaries and Wages** - this object will reflect all salaries, wages and payments to non- instructional staff (support staff) including among others, technicians, clerical and secretarial, professional and managerial, janitorial, trades and maintenance.

2. Employee Benefits - this object is to reflect an institution's contributions (with respect to salaries) for pensions (including payments for actuarial deficiencies and past service liability), group

life insurance, salary continuance insurance, dental plans, cost of Worker's Compensation, free tuition, unemployment insurance, early retirement benefits and other costs of an employee benefit programme. Memberships or other perquisites of employment are not to be reported here. Whenever an institution pays a premium or sets aside an amount for an employee, these amounts should be included under employee benefits. Other categories of compensation payments to employees shall be reported under salary expenditures (for example, salary continuance payments during sick leave or maternity leave).

3. **Library Acquisitions** - not applicable to Physical Plant Report.
4. **Equipment and Furniture** - this object will include all purchase, rental and maintenance expenses for equipment and furniture, including laboratory equipment (other than consumables), administrative equipment and furnishings (including carpets and drapery), copying and duplicating equipment, computing equipment, maintenance equipment. Instalment payments, lease purchase computer and installation costs are included.
5. **Operational Supplies and Expenses** - this object includes all expenses for supplies, postage, reproduction (i.e., all reproducing and printing carried out by the university), publications, telephone long distance charges for physical plant only, repair materials, office supplies, and computer software packages.
6. **Cost of Goods Sold** - not applicable to Physical Plant Report.
7. **Utilities** - expenses for fuel, electricity, water, gas and telephone equipment rental, acquisition, amortization, installation, and maintenance costs are reported in this object. The cost of utilities is to be included in total under the functional area "Physical Plant".
8. **Municipal Taxes** - property taxes for which there are compensatory grants as well as all other payments for municipal services out of operating funds are to be included.

Taxes paid in relation to space rental are not to be reported here; these amounts should be included with other costs of space rental under the object entitled "Miscellaneous".

Note: Municipal taxes for which compensatory grants are received from the province are to be shown in the Physical Plant functional

area of operating expenses, as are other payments for municipal services (e.g., garbage disposal, fire protection) out of operating funds.

9. **Renovations and Alterations** - this object includes all expenses for renovations and alterations to existing university space.

If these specific kinds of services are externally contracted they are to be reported under this object and not as "Externally Contracted Services". If internally performed, the total costs including labour and materials should be brought together in this object.

10. **Externally Contracted Services** - all expenses for services contracted to external agencies (except for renovations and alterations, and equipment maintenance) are to be included. Examples of expenses to be included would be cleaning contracts, security services, snow removal and similar time and material contracts under physical plant.

11. **Scholarships, Bursaries, etc.** - not applicable to Physical Plant Report.

12. **Principal and Interest Repayments** - not applicable to Physical Plant Report.

13. **Land and Site Services** - this object is to include acquisition costs, land improvements and site preparation, including landscaping, sewers and road. Also include fees and planning costs relative to the direct expenses.

14. **Buildings** - not applicable to Physical Plant Report.

15. **Miscellaneous** - this category of expenses includes amounts not reported in the previously identified objects. Categories of expenses may include recruitment, travel and field trips, relocation, entertainment, memberships, ceremonials, assistance to student organizations, insurance, legal fees, audit fees, consultants' fees, cost of renting space and land together with property taxes paid thereon. Expenses which can be properly identified as belonging to another object are not to be included here, particularly those which fall within the category of operational supplies and expense.

16. **Internal Cost Allocation** - not applicable to Physical Plant Report.

C. Table 2: Summary of Utility and Other Costs

Table 2 (exhibit 4) provides further detail of the "Utilities" object of expense by electricity, fuel oil, gas, water, sewage treatment, telephone and other.

The table also provides further detail of the total cost of the "Other" function by the following types of expense:

- Purchasing and receiving
- Furniture moving and storage
- Costs of services
- Municipal taxes and other assessments
- Vehicle and equipment costs
- Other costs
- Insurance
- Renovations and alterations
- Cost of rental space

D. Table 3: Summary of Space By Major Function

Table 3 (exhibit 5) indicates in Gross Square Metres (G.S.M.) the size of space serviced by the three major functions of Physical Plant, i.e. Building Maintenance, Custodial Services and Utilities. The Physical Plant Report deals with costs as they pertain to the Operating Fund only, and, therefore, the space indicated for each major function is equal to the G.S.M. of space serviced by the cost of Physical Plant in the Operating Fund. For example, the G.S.M. of ancillary space, the cost of which is included in the Ancillary Fund in Volume I of the *Financial Report of Ontario Universities*, is not included on Table 3. Normally it is anticipated that the G.S.M.s reported for each major Physical Plant function are the same. If they are not the same, explanatory comments should be provided at the bottom of the Table.

E. Table 4: Average Annual Unit Cost of Utilities

Table 4 (exhibit 6) indicates the average annual unit cost at which utilities have been purchased during the year from utility companies. Utilities include electricity, fuel (gas, oil), water and sewage treatment. A number of institutions produce electricity internally for their own consumption at a unit cost which is lower than the unit cost of the local utility company. The average annual unit cost on Table 4 should not include the internal unit cost. Instead, a note should be made at the bottom of the Table.

Exhibit 1

Table 3 of 15
FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(in Thousands of Dollars)

Institution: _____

Object of Expense		Type of Fund		General Expendable Funds				Restricted Expendable Funds				TOTAL		
				Operating	Other (Non-Credit)	Ancillary Enterprise	Subtotal	Sponsored Research	Trust and Endowment	Capital				
(1)	+	(2)	+	(3)	=	(4)	+	(5)	+	(6)	+	(7)	=	(8)
1. Salaries and Wages	+	01												
(a) Academic Ranks	+	02												
(b) Other Instruction and Research	+	03												
(c) Other Salaries and Wages	+	04												
Total Salaries and Wages	=	05												
2. Employee Benefits	+	06												
Total Salaries and Benefits	=	07												
3. Library Acquisitions	+	08												
4. Equipment & Furniture, Purchase, Rental & Maint.	+	09												
5. Operational Supplies and Expenses	+	10												
6. Cost of Goods Sold	+	11												
7. Utilities	+	12												
8. Municipal Taxes	+	13												
9. Renovations and Alterations	+	14												
10. Externally Contracted Services	+	15												
11. Scholarships, Bursaries, etc.	+	16												
12. Principal and Interest Repayments	+	17												
13. Land and Site Services	+	18												
14. Buildings	+	19												
15. Miscellaneous (Note 2)	+	20												
16. Internal Cost Allocations	+	21												
TOTAL	=													

Note 1: Amounts in the "Operating" column must agree with the corresponding amounts in the "Total" column on Table 4.
Note 2: Must agree with line 11 (Total) on Table 12.

Exhibit 2

Table 4 of 15
FINANCIAL REPORTING FORMS
UNIVERSITIES OF ONTARIO

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(in Thousands of Dollars)

Institution: _____

Object of Expense	Functional Area		Instruction and Research				Library	Central Comp	Student Services	Admin- stration	Physical Plant	Other	TOTAL												
	All Excl Medicine	Medicine	Sutotal																						
							(1)	+	(2)	=	(3)	+	(4)	+	(5)	+	(6)	+	(7)	+	(8)	+	(9)	+	(10)
1. Salaries and Wages			01	+																					
(a) Academic Ranks			02	+																					
(b) Other Instruction and Research			03	+																					
(c) Other Salaries and Wages			04	+																					
Total Salaries and Wages			05	+																					
2. Employee Benefits			06	+																					
Total Salaries and Benefits			07	+																					
3. Library Acquisitions			08	+																					
4. Equipment & Furniture, Purchase, Rental & Maint.			09	+																					
5. Operational Supplies and Expenses			10	+																					
6. Cost of Goods Sold			11	+																					
7. Utilities			12	+																					
8. Municipal Taxes			13	+																					
9. Renovations, and Alterations			14	+																					
10. Externally Contracted Services			15	+																					
11. Scholarships, Bursaries, etc.			16	+																					
12. Principal and Interest Repayments			17	+																					
13. Land and Sea Services			18	+																					
14. Buildings			19	+																					
15. Miscellaneous (Note 1)			20	+																					
16. Internal Cost Allocations			21	+																					
TOTAL				+																					
22. Central Computing Costs				+																					
(Total should agree with the total of "Central Computing" column above)				+																					
Academic:				+																					
Non Academic:				+																					
TOTAL				+																					

Note 1: Must agree with line 11 on Table 12

Table 1 of 4

ACTUAL OPERATING EXPENSES - PHYSICAL PLANT
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(In Thousands of Dollars)

Institution: _____

Functions		P.P. Admin.	Bldg. Pwce.	Custodial Services	Utilities	Landscape & Grounds Mnce.	Security & Traffic	Subtotal	Other	Total*
Object of Expense		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Items 1(c)-16 on Table 4 of Financial Reporting Form - Universities of Ontario										
1. (c) Other Salaries & Wages	+ 01									
2. Employee Benefits	+ 02									
Total Salaries & Benefits	= 03									
3. Library Acquisitions	+ 04									
4. Equipment & Furniture (a) Purchase	+ 05									
(b) Rental	+ 06									
(c) Maintenance	+ 07									
5. Operational Supplies & Expenses	+ 08									
6. Cost of Goods Sold	+ 09									
7. Utilities	+ 10									
8. Municipal Taxes	+ 11									
9. Renovations and Alterations	+ 12									
10. Externally Contracted Services	+ 13									
11. Scholarships, Bursaries, etc.	+ 14									
12. Principal & Interest Repayments	+ 15									
13. Land & Site Services	+ 16									
14. Buildings	+ 17									
15. Miscellaneous	+ 18									
16. Internal Cost Allocations	+ 19									
TOTAL	= 20									

* The TOTAL column must agree by Object of Expense and in total with the functional column PHYSICAL PLANT on Table 4 of the report from OSFO-10.

Municipal Taxes Funded by MCIJ
(Included under TAXES above)

Reporting Officer (Physical Plant)

Reporting Officer (Finance)

Date

Exhibit 4

OPERATING EXPENSES - PHYSICAL PLANT
FOR THE FISCAL YEAR ENDED 30 APRIL 1980
Table 2 of 4

Institution: _____

SUMMARY OF UTILITY AND OTHER COSTS

(A) UTILITIES

COMPONENT		\$000's
Electricity	01	
Fuel Oil	02	
Gas	03	
Water	04	
Sewage Treatment	05	
Telephone Equipment, Rental & Installation Charges	06	
Other	07	
TOTAL	08	

NOTE: The total above should agree with the items shown on the Physical Plant matrix opposite the object of expense UTILITIES under the functional column UTILITIES.

(B) OTHER

COMPONENT		\$000's
7(a) Purchasing & Receiving	08	
7(b) Furniture Moving & Storage	09	
7(c) Costs of Services	10	
7(d) Municipal Taxes & Other Assessment	11	
7(e) Vehicle & Equipment Costs	12	
7(f) Other Costs	13	
7(g) Insurance	14	
7(h) Renovations and Alterations	15	
7(i) Cost of Rental Space	16	
TOTAL	17	

NOTE: The total above should agree with the total of the OTHER column on the Physical Plant matrix.

Table 3 of 4

OPERATING EXPENSES - PHYSICAL PLANT
FOR THE FISCAL YEAR ENDED 30 APRIL 1980

Institution: _____

SUMMARY OF SPACE BY MAJOR FUNCTION

MAJOR FUNCTION	UNIT		AREA
	G.S.M.	01	
Building Maintenance	G.S.M.	01	
Custodial Services	G.S.M.	02	
Utilities	G.S.M.	03	

1. As identified in the OARPPA Guidelines and Definitions, reported Physical Plant expenses will relate to the Operating Fund only and will be net of expenses relating to other funds. Accordingly, universities are reminded that the area figures should relate to net costs in the operating budget. It is expected that universities will report the same G.S.M. area for the three functions identified above. If different G.S.M. areas are shown, please provide explanatory comments.
2. Read "Classification of Functions" in the Guidelines and Definitions carefully and ensure that the supplementary data corresponds with the definitions therein.

Exhibit 6

Table 4 of 4

OPERATING EXPENSES - PHYSICAL PLANT FOR THE FISCAL YEAR ENDED 30 APRIL 1990

Institution: _____

AVERAGE ANNUAL UNIT COST OF UTILITIES

UTILITY	UNIT	AVERAGE ANNUAL UNIT COST (c)
Electricity	c/KWH (Incl. Demand)	01
Fuel - Gas	c/Gigajoules	02
Fuel - Oil	c/Gigajoules	03
Water	c/1,000 Litres	04
Sewage Treatment *		06
Other **		07

* Please specify appropriate units.

** Please specify utility and appropriate units.

SUMMARY STATEMENTS



PHYSICAL PLANT OPERATING EXPENSES BY FUNCTION AND OBJECT OF EXPENSE
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

SUMMARY STATEMENT # 1

FUNCTION	PHYSICAL PLANT ADMIN. (1)	BUILDING MAINTEN- ANCE (2)	CUSTODIAL SERVICES (3)	UTILITIES (4)	LANDSCAPE & GROUNDS & TRAFFIC (5)	SECURITY (6)	SUBTOTAL (7)	OTHER (8)	TOTAL 1 (9)
OBJECT OF EXPENSE									
1. (C) OTHER SALARIES & WAGES	15,735	22,153	38,164	7,440	5,624	10,608	99,814	4,670	104,484
2. EMPLOYEE BENEFITS	1,953	2,814	5,039	861	776	1,314	12,777	691	13,468
SUBTOTAL	17,688	24,967	43,203	8,321	6,400	12,012	112,591	5,361	117,952
3. LIBRARY ACQUISITIONS									
4. EQUIPMENT & FURNITURE (A) PURCHASE	1,023	336	289	496	396	216	2,756	495	3,251
(B) RENTAL	34	43	52	10	30	84	233	79	332
(C) MAINTENANCE	197	212	76	216	177	102	980	113	1,093
5. OPERATIONAL SUPPLIES & EXPENSES	1,091	5,853	2,061	1,199	896	534	11,634	1,010	12,644
6. COST OF GOODS SOLD									
7. UTILITIES				64,187			64,187		64,187
8. MUNICIPAL TAXES 2								15,317	15,317
9. RENOVATIONS & ALTERATIONS								14,518	14,518
10. EXTERNALLY CONTRACTED SERVICES	237	5,678	5,700	1,115	1,085	1,704	15,519	716	16,235
11. SCHOLARSHIPS, BURSARIES, ETC.									
12. PRINCIPAL & INTEREST REPAIRMENTS									
13. LAND & SITE SERVICES		27			15		42	90	132
14. BUILDINGS									
15. MISCELLANEOUS	508	46	28	15	2	45	644	5,604	6,248
16. INTERNAL COST ALLOCATIONS									
TOTAL	20,778	37,163	51,409	75,558	9,001	14,697	208,606	43,303	251,909

Note: 1. The "Total" column must agree by object of expense and in total with the functional column "Physical Plant" on Table 4 in Volume 1 of "Financial Report of Ontario Universities".

2. This item includes MCJ grants in lieu of municipal taxes totaling \$14,579,925.

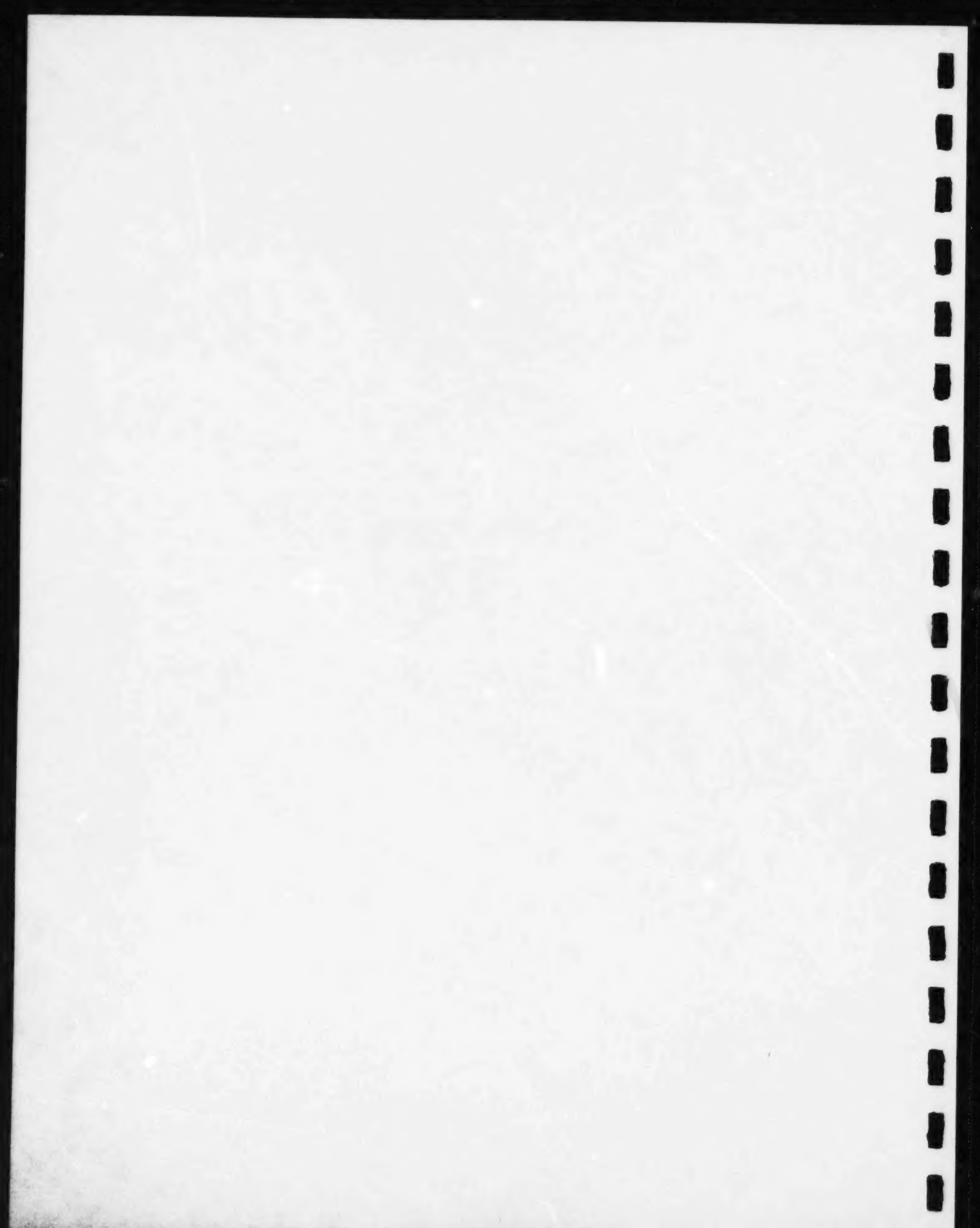
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PERCENTAGE OF TOTAL PHYSICAL PLANT OPERATING EXPENSES BY FUNCTION
AND OBJECT OF EXPENSE FOR THE FISCAL YEAR ENDED 30 APRIL 1990

SUMMARY STATEMENT # 1A

FUNCTION OBJECT OF EXPENSE	PHYSICAL PLANT ADMIN. (1)	BUILDING MAINTEN- ANCE (2)	CUSTODIAL SERVICES (3)	UTILITIES (4)	LANDSCAPE & GROUNDS & TRAFFIC MICE. (5)	SECURITY & TRAFFIC (6)	SUBTOTAL (7)
1. (C) OTHER SALARIES & WAGES	7.54	10.62	18.29	3.57	2.70	5.13	47.85
2. EMPLOYEE BENEFITS	.94	1.35	2.42	.42	.37	.63	6.12
SUBTOTAL	8.48	11.97	20.71	3.99	3.07	5.76	53.97
3. LIBRARY ACQUISITIONS							
4. EQUIPMENT & FURNITURE (A) PURCHASE	.49	.16	.14	.24	.19	.10	1.32
(B) RENTAL	.02	.02	.02		.01	.04	.12
(C) MAINTENANCE	.09	.10	.04	.10	.08	.05	.47
5. OPERATIONAL SUPPLIES & EXPENSES	.52	2.61	.99	.57	.43	.26	5.58
6. COST OF GOODS SOLD							
7. UTILITIES				30.77			30.77
8. MUNICIPAL TAXES							
9. RENOVATIONS & ALTERATIONS							
10. EXTERNALLY CONTRACTED SERVICES	.11	2.72	2.73	.53	.52	.82	7.44
11. SCHOLARSHIPS, BURSARIES, ETC.							
12. PRINCIPAL & INTEREST REPAYMENTS							
13. LAND & SITE SERVICES		.01			.01		.02
14. BUILDINGS							
15. MISCELLANEOUS	.24	.02	.01	.01		.02	.31
16. INTERNAL COST ALLOCATIONS							
TOTAL	9.96	17.81	24.64	36.22	4.31	7.05	100.00

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PERCENTAGE OF PHYSICAL PLANT OPERATING EXPENSES BY OBJECT OF EXPENSE
BY FUNCTION FOR THE FISCAL YEAR ENDED 30 APRIL 1990

SUMMARY STATEMENT # 1B

FUNCTION	PHYSICAL PLANT ADMIN. (1)	BUILDING MAINTEN- ANCE (2)	CUSTODIAL SERVICES (3)	UTILITIES (4)	LANDSCAPE & GROUNDS & TRAFFIC MTCE. (5)	SECURITY & TRAFFIC (6)	SUBTOTAL (7)	OTHER (8)	TOTAL (9)
OBJECT OF EXPENSE									
1. (C) OTHER SALARIES & WAGES	75.73	59.61	74.24	9.85	62.48	72.79	47.85	10.78	41.48
2. EMPLOYEE BENEFITS	9.40	7.57	9.80	1.17	8.62	8.94	6.12	1.60	5.35
SUBTOTAL	85.13	67.18	84.04	11.01	71.10	81.73	53.97	12.38	46.82
3. LIBRARY ACQUISITIONS									
4. EQUIPMENT & FURNITURE (A) PURCHASE	4.92	.90	.56	.66	4.40	1.47	1.32	1.14	1.29
(B) RENTAL	.16	.12	.10	.01	.33	.57	.12	.18	.13
(C) MAINTENANCE	.95	.57	.15	.29	1.97	.69	.47	.26	.43
5. OPERATIONAL SUPPLIES & EXPENSES	5.25	15.75	4.01	1.59	9.95	3.63	5.58	2.33	5.02
6. COST OF GOODS SOLD									
7. UTILITIES				84.95			30.77		25.48
8. MUNICIPAL TAXES								35.37	6.08
9. REMOVATIONS & ALTERATIONS								33.33	5.76
10. EXTERNALLY CONTRACTED SERVICES	1.14	15.28	11.09	1.48	12.05	11.59	7.44	1.65	6.44
11. SCHOLARSHIPS, BURSARIES, ETC.									
12. PRINCIPAL & INTEREST REPAYMENTS									
13. LAND & SITE SERVICES		.07			.17		.02	.21	.05
14. BUILDINGS									
15. MISCELLANEOUS	2.44	.12	.05	.02	.02	.31	.31	12.94	2.48
16. INTERNAL COST ALLOCATIONS									
TOTAL	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00

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SUMMARY STATEMENT # 2

PHYSICAL PLANT OPERATING EXPENSES BY FUNCTION AND INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION	PHYSICAL PLANT ADMIN. (1)	BUILDING MAINTEN- ANCE (2)	CUSTODIAL SERVICES (3)	UTILITIES (4)	LANDSCAPE & GROUNDS & TRAFFIC (5)	SECURITY (6)	SUBTOTAL (7)	OTHER (8)	TOTAL (9)
BROCK	376	973	1,480	1,693	288	362	5,182	769	5,951
CARLETON	1,383	2,649	1,978	4,277	529	1,108	11,924	2,853	14,778
GUELPH	1,213	3,153	3,616	2,864	869	1,313	13,028	3,565	16,593
LAKESHORE	304	966	1,166	1,877	288	397	4,978	802	5,780
LAURENTIAN	226	850	534	1,758	207	297	3,872	769	4,641
McMASTER	1,717	2,407	3,603	5,258	805	1,046	14,836	2,303	17,139
OTTAWA	1,432	2,345	3,048	6,718	432	1,060	15,035	5,468	20,503
QUEEN'S	1,269	2,491	4,164	4,519	512	505	13,460	2,330	15,790
RYERSON	683	1,741	2,530	3,148	104	1,396	9,602	1,675	11,277
TORONTO	4,750	6,849	10,487	17,857	1,315	3,360	44,618	9,164	53,782
TRENT	100	637	591	706	139	142	2,315	479	2,794
WATERLOO	1,872	3,498	4,776	6,103	947	941	18,137	3,127	21,264
WESTERN	1,823	2,809	4,162	5,918	585	795	16,092	3,009	19,101
WILFRID LAURIER	285	524	1,018	1,256	152	352	3,587	1,300	4,887
WINDSOR	712	1,506	3,105	3,370	465	737	9,895	1,855	11,750
YORK	2,333	3,765	5,151	6,236	1,374	886	21,745	3,945	25,690
TOTAL	20,778	37,163	51,408	75,558	9,001	14,697	208,606	43,303	251,909

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PERCENTAGE OF PHYSICAL PLANT OPERATING EXPENSES BY FUNCTION BY INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1990

SUMMARY STATEMENT # 2A

INSTITUTION	PHYSICAL PLANT ADMIN. (1)	BUILDING MAINTEN- ANCE (2)	CUSTODIAL SERVICES (3)	UTILITIES (4)	LANDSCAPE & GROUNDS MTC. (5)	SECURITY & TRAFFIC (6)	SUBTOTAL (7)
BROCK	7.26	18.78	28.56	32.67	5.75	6.99	100.00
CARLETON	11.60	22.22	16.59	35.87	4.44	9.29	100.00
GUELPH	9.31	24.20	27.76	21.98	6.67	10.08	100.00
LAKEHEAD	6.11	19.41	23.42	37.71	5.38	7.98	100.00
LAURENTIAN	5.84	21.85	13.79	45.40	5.35	7.67	100.00
McMASTER	11.57	16.22	24.29	35.44	5.43	7.05	100.00
OTTAWA	9.52	15.60	20.27	44.68	2.87	7.05	100.00
QUEEN'S	9.43	18.51	30.94	33.57	3.80	3.75	100.00
RYERSON	9.93	17.58	25.55	31.79	1.05	14.10	100.00
TORONTO	10.65	15.35	23.50	40.02	2.95	7.53	100.00
TRENT	4.32	27.52	25.53	30.50	6.00	6.13	100.00
WATERLOO	10.32	19.29	26.33	33.65	5.22	5.19	100.00
WESTERN	11.33	17.46	25.86	36.78	3.64	4.94	100.00
WILFRID LAURIER	7.95	14.61	28.38	35.02	4.24	9.81	100.00
WINDSOR	7.20	15.22	31.38	34.06	4.70	7.45	100.00
YORK	10.73	17.31	23.69	37.88	6.32	4.07	100.00
TOTAL	9.96	17.81	24.64	36.22	4.31	7.05	100.00

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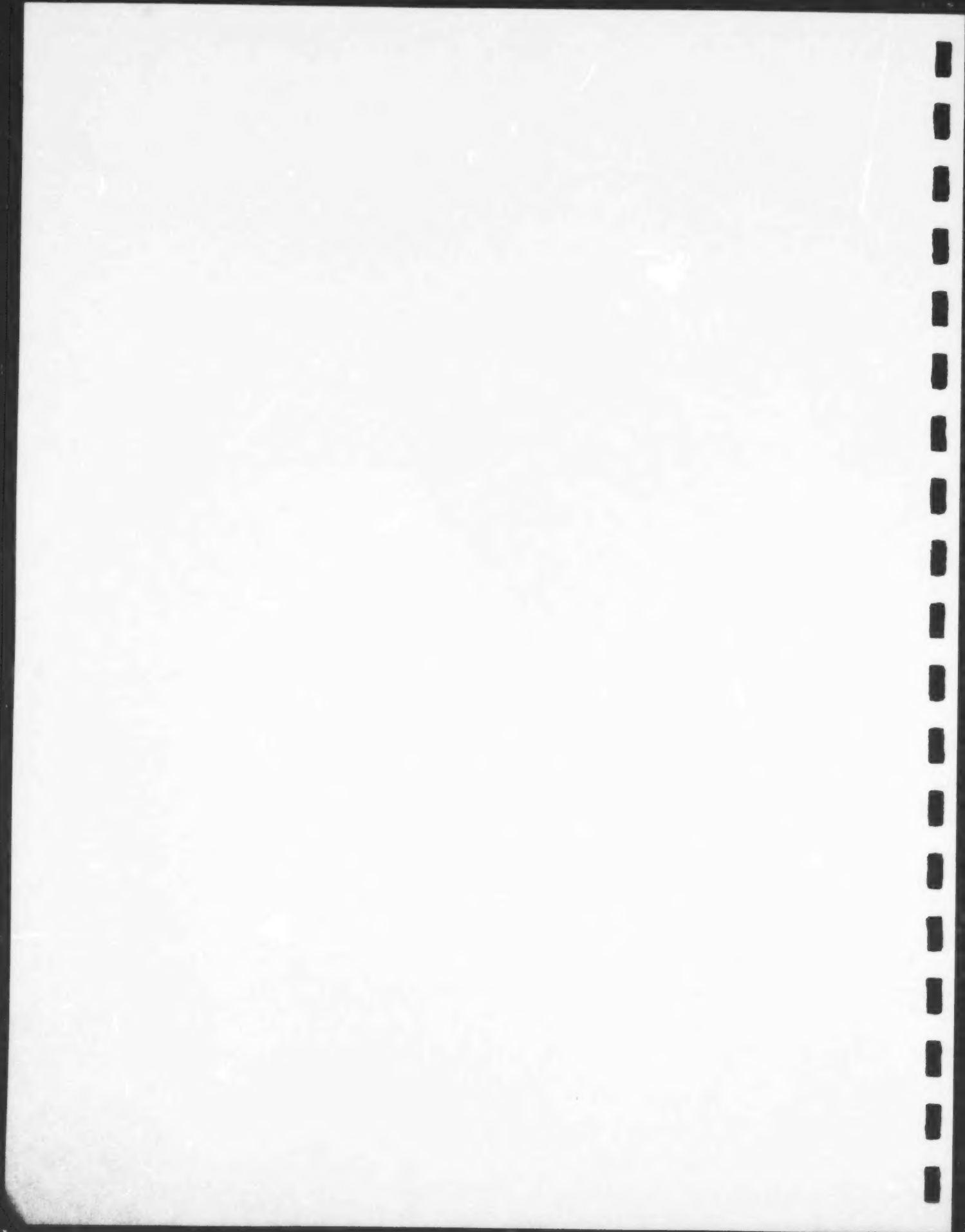


PHYSICAL PLANT OPERATING EXPENSES BY INSTITUTION AND OBJECT
OF EXPENSE FOR THE FISCAL YEAR ENDED 30 APRIL 1960
(IN THOUSANDS OF DOLLARS)

SUMMARY STATEMENT # 3

INSTITUTION	OBJECT OF EXPENSE	BROCK	CAR- LETON	GUELPH	LAKE- HEAD	LAUR- ENTIAN	MCMA- TER	OTTAWA	QUEEN'S	RYER- SON	TOR- ONTO	TRENT	WATER- LOO	WES- TERN	MCJ	WIND- SOR	YORK	TOTAL
	1. (C) OTHER SALARIES & WAGES	2,309	4,651	8,813	2,588	1,536	6,626	5,761	7,048	3,423	22,580	1,208	9,684	9,010	1,873	5,888	11,474	104,484
	2. EMPLOYEE BENEFITS	380	817	1,172	365	237	768	254	1,056	611	1,982	188	1,301	1,315	337	961	1,744	13,468
	SUBTOTAL	2,689	5,468	9,985	2,953	1,773	7,394	6,015	8,105	4,034	24,562	1,377	10,985	10,325	2,210	6,850	13,218	117,952
3. LIBRARY ACQUISITIONS																		
4. EQUIPMENT & FURNITURE (A) PURCHASE		24	391	265	108	50	128	71	197	185	557	46	162	140	131	361	435	3,251
(B) RENTAL			14	20	8		16	16	10	9	101	8	9	2	4	7	108	332
(C) MAINT.			18	275	3	63	1	55	-5	14	197	12	38	113	32	4	273	1,083
5. OPERATIONAL SUPPLIES & EXPENSES		709	1,348	38	524	206	1,712	435	1,852	540	744	289	1,013	1,183	336	557	1,058	12,644
6. COST OF GOODS SOLD																		
7. UTILITIES		1,622	3,900	2,291	1,430	1,242	4,588	5,095	3,869	3,066	16,014	644	5,564	4,806	921	2,065	6,960	64,187
8. MUNICIPAL TAXES		382	1,046	907	282	299	905	1,214	1,331	663	2,695	262	1,248	1,425	392	689	1,577	15,317
9. RENOVATIONS & ALTERATIONS		264	685	1,746	434	235	163	2,162	131	5,041			1,186	150	656	656	989	14,518
10. EXTERNALLY CONTRACTED SERVICES		219	1,433	489	40	629	2,037	4,754	2,402	2,665		10	346	71	127	275	728	16,235
11. SCHOLARSHIPS, BURSARIES, ETC.																		
12. PRINCIPAL & INTEREST REPAYMENTS																		
13. LAND & SITE SERVICES																		
14. BUILDINGS																		
15. MISCELLANEOUS		42	276	531	88	144	170	684	331	506	1,206	146	649	786	78	277	334	6,248
16. INTERNAL COST ALLOCATIONS																		
TOTAL		5,951	14,579	16,583	5,870	4,641	17,139	20,501	15,790	11,577	53,782	2,794	21,264	19,101	4,887	11,750	25,880	251,809

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PERCENTAGE OF PHYSICAL PLANT OPERATING EXPENSES BY OBJECT OF
EXPENSE BY INSTITUTION FOR THE FISCAL YEAR ENDED 30 APRIL 1990

SUMMARY STATEMENT # 3A

INSTITUTION	BROOK	CAR- LETON	GUELPH	LAKE- HEAD	LAUR- ENTIAN	MCMA- TER	OTTAWA	QUEEN'S	RYER- SON	TOR- ONTO	TRENT	WATER- LOO	WES- TERN	WLU	WIND- SOR	YORK	TOTAL
1. (C) OTHER SALARIES & WAGES	38.60	31.90	53.11	44.09	33.10	38.66	28.10	44.64	29.57	41.98	43.27	45.54	47.17	38.33	50.20	44.66	41.48
2. EMPLOYEE BENEFITS	6.39	5.60	7.06	6.22	5.11	4.48	1.24	6.69	5.28	3.69	6.01	6.12	6.88	6.90	6.18	6.79	5.35
SUBTOTAL	45.19	37.51	60.18	50.31	38.20	43.14	29.34	51.33	34.84	45.67	49.28	51.66	54.05	45.22	56.37	51.45	46.82
3. LIBRARY ACQUISITIONS																	
4. EQUIPMENT & FURNITURE (A) PURCHASE	.40	2.68	1.60	1.84	1.08	.75	.35	1.25	1.60	1.04	1.65	.76	.73	2.68	3.07	1.69	1.29
(B) RENTAL		.10	.12	.14		.09	.08	.06	.08	.19	.29	.04	.01	.08	.06	.42	.13
(C) MAINT.		.12	1.66	.05	1.36	.01	.27	-.03	.12	.37	.43	.18	.59	.65	.03	1.06	.43
5. OPERATIONAL SUPPLIES & EXPENSES	11.01	9.25	.23	8.93	4.44	9.99	2.12	12.36	4.66	1.38	10.34	4.76	6.19	6.88	4.74	4.12	5.02
6. COST OF GOODS SOLD																	
7. UTILITIES	27.26	26.75	13.81	24.36	26.76	26.83	24.85	24.50	26.48	29.78	23.05	26.17	25.68	18.85	17.57	27.09	25.48
8. MUNICIPAL TAXES	6.42	7.17	5.47	4.80	6.44	5.28	5.92	8.43	5.73	5.01	9.38	5.87	7.46	8.02	5.86	6.14	6.08
9. RENOVATIONS & ALTERATIONS	4.44	4.70	10.52	7.39	5.06	.95	10.55		1.13	9.37		5.62	.79	13.42	5.58	3.89	5.76
10. EXTERNALLY CONTRACTED SERVICES	3.68	9.83	3.01	.68	13.55	11.89	23.19		20.75	4.96	.36	1.63	.37	2.60	2.34	2.63	6.44
11. SCHOLARSHIPS, BURSARIES, ETC.																	
12. PRINCIPAL & INTEREST REPAYMENTS																	
13. LAND & SITE SERVICES			.22			.09			.23			.25					.05
14. BUILDINGS																	
15. MISCELLANEOUS	.71	1.89	3.20	1.50	3.10	.89	3.34	2.10	4.37	2.24	5.23	3.05	4.11	1.60	2.36	1.30	2.48
16. INTERNAL COST ALLOCATIONS																	
TOTAL	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00

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BREAKDOWN OF "UTILITIES" PHYSICAL PLANT OPERATING EXPENSES
BY INSTITUTION FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

SUMMARY STATEMENT # 4A

INSTITUTION	ELECTRICITY	FUEL OIL	GAS	WATER	SEWAGE TREATMENT	TELEPHONE	OTHER	TOTAL
BROCK	1,326		20	96		176		1,622
CARLETON	1,621	74	605	306	452	840		3,900
GUELPH	1,396		600	142	123	30		2,291
LAKEHEAD	735		476	116		103		1,430
LAURENTIAN	709		307	183		43		1,242
MCMASTER	2,647	5	971	128	141	706		4,598
OTTAWA	2,161	80	1,075	780		999		5,095
QUEEN'S	2,417	196	915	223	5	113		3,860
RYERSON	2,111	67	376	182		330		3,066
TORONTO	8,362	383	2,635	1,191	44	3,278	121	16,014
TRENT	281		44	27		186	106	644
WATERLOO	2,326	9	818	263	334	1,614		5,564
WESTERN	2,712	15	962	297		920		4,906
WILFRID LAURIER	578	1	192	42	44	64		921
WINDSOR	1,546		313	132		74		2,065
YORK	3,132	207	1,054	337		2,230		6,960
TOTAL	34,060	1,037	11,363	4,449	1,143	11,908	227	64,187

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BREAkdowN OF "OTHER" PHYSICAL PLANT OPERATING EXPENSES
BY INSTITUTION FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

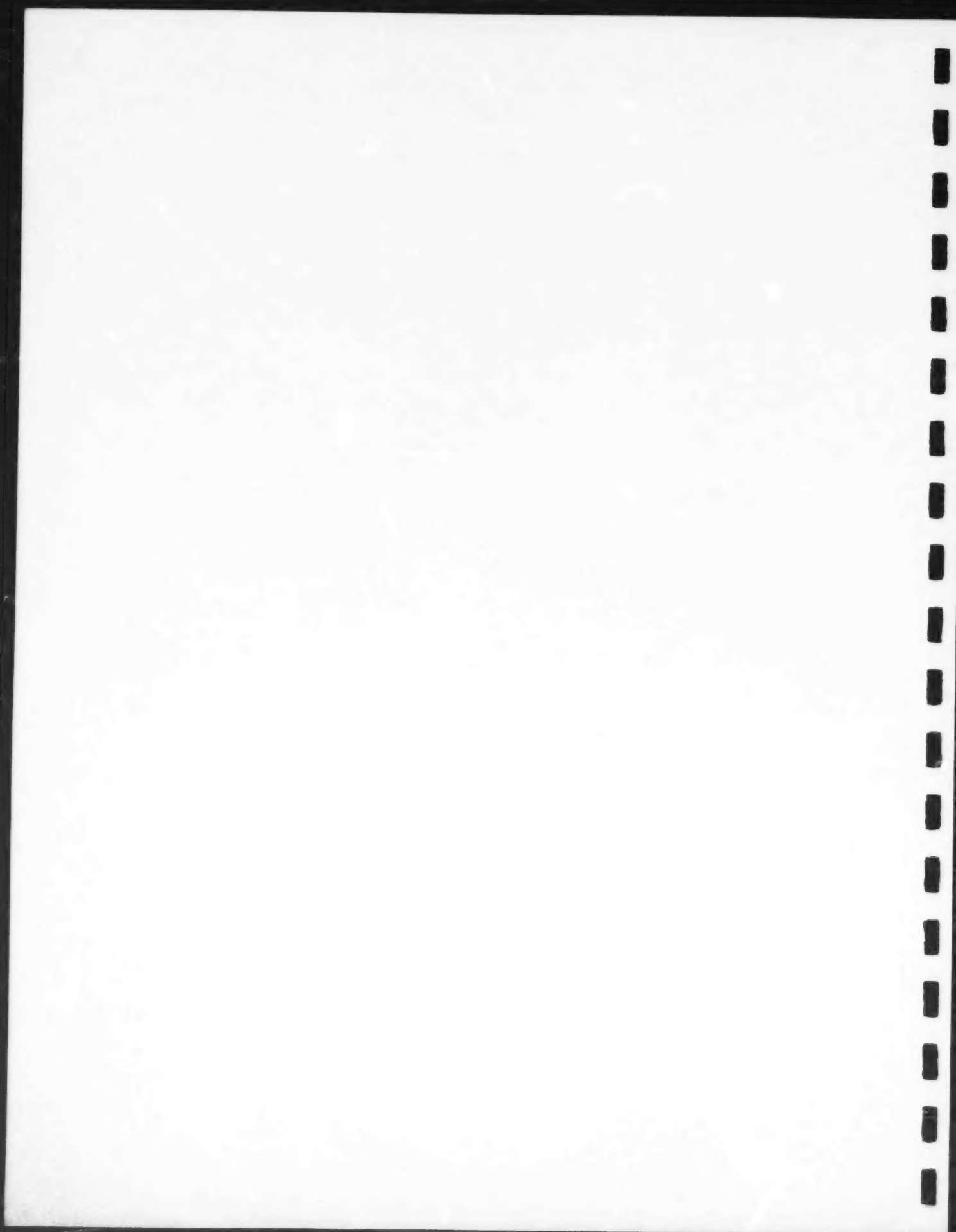
SUMMARY STATEMENT # 4B

INSTITUTION	7(A)	7(B)	7(C)	7(D)	7(E)	7(F)	7(G)	7(H)	7(I)	TOTAL
BROCK		65		382		17	42	264		770
CARLETON	72	202		1,046	178	234	130	685	108	2,655
GUELPH		141	255	907	12	36	428	1,746	38	3,563
LAKESHORE	118			282			59	434		892
LAURENTIAN				299	94		80	235	61	769
MCMASTER	289		324	905	474		148	163		2,303
OTTAWA	77	621	818	1,214			254	2,162	320	5,466
QUEEN'S	132		560	1,331	39		268			2,330
RYERSON			403	663			225	131	253	1,675
TORONTO				2,695		222	589	5,041	637	9,164
TRENT			77	262	16	2	37		85	479
WATERLOO				1,248		54	544	1,186	85	3,127
WESTERN	410		191	1,425		144	296	150	393	3,009
WILFRID LAURIER	58	83	28	392	13		43	656	27	1,300
WINDSOR	30	14	13	669	126	56	184	656	67	1,855
YORK	299			1,577	444	405	133	999	88	3,945
TOTAL	1,485	1,126	2,669	15,317	1,396	1,170	3,439	14,518	2,182	43,302

Note: 1. Headings for "Other" physical plant operating expenses -

7(A) Purchasing & Receiving	7(B) Furniture Moving & Storage	7(C) Costs of Services
7(D) Municipal Taxes & Other Assessment	7(E) Vehicle & Equipment Costs	7(F) Other Costs
7(G) Insurance	7(H) Renovations & Alterations	7(I) Cost of Rental Space

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GROSS SQUARE METRES AND UTILITIES RATES BY INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1990

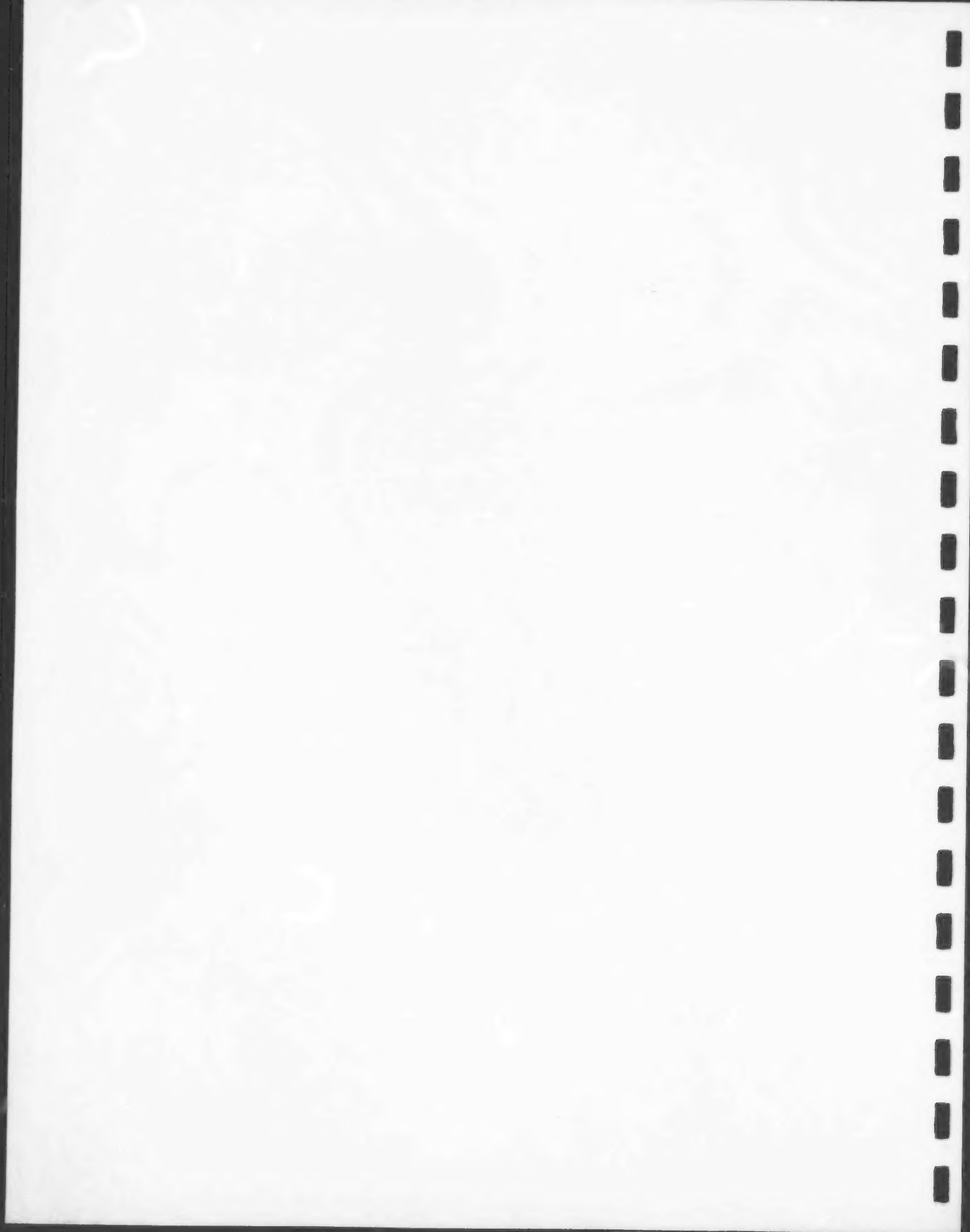
SUMMARY STATEMENT # 5

INSTITUTION	GROSS SQUARE METRES (000'S)				UTILITY RATES							
	BUILDING MAINTENANCE		CUSTODIAL		UTILITIES		ELECTRICITY	GAS	FUEL	OIL	WATER	SEWAGE TREATMENT
	TOTAL	TOTAL	TOTAL	TOTAL								
BROCK	96	96	96	96	4.80	417		29.5				
CARLETON	187	187	187	187	4.54	280	374	45.0				65.9
GUELPH	314	271	284	284	4.74	250		17.4				
LAKEREAD	101	101	101	101	5.13	304		25.6				
LAURENTIAN	70	70	70	70	5.36	421		56.2				
MCMASTER	263	261	263	263	4.39	253	346	19.3				21.4
OTTAWA	284	280	281	281	4.90	311	595	48.6				71.5
QUEEN'S	297	297	297	297	4.28	319	330	29.6				1.0
RYERSON	183	165	183	183	5.71	285	737	60.0				
TORONTO 1	828	763	828	828	5.09	250	545	64.1				42.1
TRENT	53	53	53	53	4.96	379		33.5				
WATERLOO	345	270	345	345	4.71	259	734	48.3				51.9
WESTERN	321	321	321	321	4.77	273	317	31.4				
WILFRID LAURIER	57	57	57	57	4.90	410		53.0				53.0
WINDSOR	153	153	153	153	4.42	309		22.8				
YORK	312	312	312	312	4.26	201	401	60.9				
TOTAL	3,674	3,657	3,631	3,631								

*Gigajoules

Note: 1. Under "Utility Rates", Toronto also reported "Purchased Steam" in cents per gigajoule.

The reader of this report or summary reports using data compiled from this report should be cautioned that the results of the individual universities are not necessarily comparable and conclusions should not be drawn without reference to the individual institutions.



UNIT COSTS OF PHYSICAL PLANT OPERATING EXPENSES BY INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(\$ / SQUARE METRE)

SUMMARY STATEMENT # 6

INSTITUTION	MAINTENANCE (1)	CUSTODIAL (2)	UTILITIES (3)	GROUNDS ¹ (4)	SECURITY & TRAFFIC ¹ (5)	TOTAL 1,2,3,4,5	TOTAL 1,2,3,4
BROCK	10.135	15.417	17.635	3.104	3.771	50.062	46.291
CARLETON	14.166	10.576	22.872	2.829	5.925	56.370	50.445
GUELPH	10.041	13.343	10.085	2.768	4.182	40.418	36.237
LAKEHEAD	9.564	11.545	18.584	2.653	3.931	46.277	42.346
LAURENTIAN	12.143	7.629	25.114	2.937	4.243	52.086	47.843
MCMASTER	9.152	13.805	19.992	3.081	3.877	49.987	46.010
OTTAWA	7.876	10.886	23.907	1.469	3.805	47.843	44.238
QUEEN'S	8.387	14.020	15.215	1.724	1.700	41.046	38.346
RYERSON	9.514	15.333	17.202	.568	7.628	50.245	42.617
TORONTO	8.272	13.744	21.566	1.588	4.058	49.228	45.170
TRENT	12.019	11.151	13.321	2.623	2.679	41.703	39.114
WATERLOO	10.139	17.689	17.690	2.745	2.728	50.981	48.263
WESTERN	8.751	12.966	18.436	1.822	2.477	44.452	41.975
WILFRID LAURIER	9.193	17.860	22.035	2.667	6.175	57.930	51.755
WINDSOR	9.643	20.294	22.026	3.039	4.817	60.018	55.202
YORK	12.067	16.510	26.397	4.404	2.840	62.218	59.378
AVERAGE	10.085	13.923	19.505	2.501	4.046	50.060	46.014

Note: 1. Unit costs are calculated using Building Maintenance square metres (Summary Statement # 5).

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